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J. A. Hargrave

COLLECTION
OF ALL THE
STATUTES
Now in Force,
Relating to the
DUTIES OF EXCISE
IN
ENGLAND.



L O N D O N:

Printed by MARK BASKETT, Printer to the King's most Excellent Majesty, and by the Assigns of ROBERT BASKETT; for J. and R. TONSON in the Strand, 1764.

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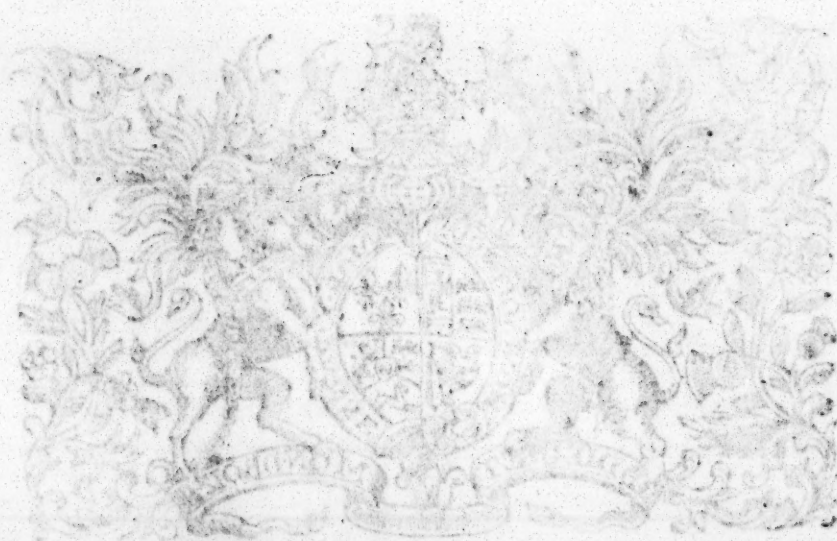
A
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OF ALL THE
STATUTES

Now in Force.

DUTIES EXCISE



ENGLAND.



LONDON.

Printed by MARK BASKETT, Printer to the King's most Excellent Majesty, and by the Assigns of ROBERT BASKETT; for J. and R. TAYLOR in the Strand, 1794.

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Anno primo

JACOB I Regis.

C A P. XXII. *

An Act concerning Tanners, Curriers, Shoemakers, and other Artificers occupying the Cutting of Leather.

WHEREAS the laws and statutes formerly established and made for the true and just tanning, currying, and working of leather, have not taken that good effect which was expected, as well for that divers of the said statutes did not sufficiently provide for the redress of those deceits and abuses which have been, and are commonly practised by the tanners, curriers, and workers of leather, (2) as for that other of the same statutes have been too sharp and rigorous, tying and binding the persons occupying the several misteries or trades aforesaid, to divers inconveniences, and sundry matters and things impossible for them to perform; by reason of which too much strictness and rigour, the same statutes have not been put in execution, but have been in effect wholly dispensed withal: (3) to the intent therefore that a reasonable and indifferent course for the true and well tanning, currying and working of leather, may be from henceforth established and appointed, and yet the persons using and occupying the several crafts and misteries aforesaid, may not be further or more strictly bound, restrained or limited, than the necessary regard of the commonwealth, and general commodity of all sorts of subjects within this realm requireth:

Duty of tanners, curriers, shoemakers, and of others cutting of leather.

II. Be it enacted by the King's most excellent Majesty, the Lords Spiritual and Temporal, and Commons of this present Parliament assembled, and by the authority of the same, that from and after the feast of St. Bartholomew the Apostle next coming, no butcher by himself, or by any other person, shall gash, slaughter or cut any hide of any ox, bull, steer or cow, in flaying thereof, or otherwise, whereby the same shall be impaired or hurt; upon pain of forfeiture for every hide so gashed, slaughtered and cut, twenty pence. (2) And that no butcher shall water any hide, except only in the months of *June, July and August*, nor shall offer or put to sale any hide being putrified or rotten; upon pain of forfeiture for every hide so watered, and for every hide so putrified and rotten, and offered or put to sale, three shillings and four pence.

Penalty for gashing or watering a hide, or selling a rotten hide.

III. And be it further enacted by the authority aforesaid, that no butcher or other person or persons, after the feast of St. Bartholomew next coming, shall kill any calf to sell, being under five weeks old; upon pain to forfeit for every calf so to be killed and sold six shillings and eight pence.

Killing of calves under five weeks old. Rep. by 22 & 23 Car. 2. c. 19. § 13. which is expired.

IV. And be it further enacted by the authority aforesaid, that no person or persons occupying the craft or mystery of a butcher, shall after the feast of St. Bartholomew the Apostle next coming, occupy or use by himself, or any other person or persons, the feat, craft or mystery of a tanner, during the time that he shall use the craft or occupation of a butcher; upon pain of forfeiture of six shillings eight pence for every day that he shall so use the feat, craft or mystery of a tanner.

No butcher shall be a tanner.

V. And be it further enacted by the authority aforesaid, that no person or persons shall from and after the feast of St. Bartholomew next coming, tan

Who may be a tanner.

B

any

* This Act does not properly relate to the Excise; but it is referred to by 9 Ann. cap. 11. and has been printed in former collections of Excise Laws.

L E A T H E R.

any leather, or shall use, take, or have any profit, gain or commodity, of or by the said craft or mystery of tanning of leather; except such person or persons as had a tan-house at the beginning of this present session of Parliament, and did then occupy the mystery of tanning of leather, (2) and except such as have been, or hereafter shall be brought up, instructed or taught as apprentices, or covenant or hired servants for that purpose, by the space of seven years, in the mystery of tanning of leather; (3) and except the wife, and such son or sons of a tanner as hath been brought up, and hath used the mystery of tanning of leather by the space of four years, or the son or daughter of a tanner, or such person who shall marry such wife or daughter, to whom he hath or shall leave a tanhouse and fats; (4) upon pain of forfeiture of all such leather by him or them so tanned, or whereof he or they shall receive any profit or commodity by tanning, or the just value thereof.

No tanner shall be a cutter of leather.

VI. And be it further enacted by the authority aforesaid, that no person or persons using the mystery of tanning of leather by himself, or by any other person or persons, from and after the said feast of *St. Bartholomew*, shall, during the time that he shall use the said mystery, occupy or use the craft or mystery of a shoemaker, currier, butcher, or of any other artificer using or exercising cutting or working of leather; (2) upon pain to forfeit and lose all and every such hide and hides, skin and skins so by them or any of them wrought or tanned, during the time that he shall use the mystery or craft of tanning aforesaid, or the just value thereof.

Who may buy rough hides, or calvekins.

VII. And be it further enacted by the authority aforesaid, that no person or persons after the feast of *St. Bartholomew* next coming, shall bargain, buy, make any contract for, or bespeak any rough hide, or calveskin in the hair, but only such person or persons as by virtue of this act may lawfully use the craft or mystery of tanning of leather, and shall tan the same, or such person or persons which shall tan the same; except salt hides for the necessary use of ships; (2) upon pain to forfeit and lose all and every such hides and skins so bought, or the just value thereof: (3) And that no tanner or other person or persons, shall forestall any hides coming towards any fair or market, nor shall buy any hide any other where than in open fair or market, unless it be of such person or persons as shall kill the same beast whereof the said hide shall be, for the provision of his or their own house or houses; (4) upon pain of forfeiture for every hide so forestailed or bought contrary to the true meaning of this present act, six shillings eight pence.

Forestalling of hides.

Who may buy tanned leather not wrought.

VIII. And be it further enacted by the authority aforesaid, that no person or persons shall or may after the feast of the Nativity of our Lord God next coming, buy, sell, bargain, bespeak, or take promise to have, exchange, or put away any tanned leather, not wrought and converted into made wares, but only such person and persons as will and shall work and convert the same leather into made wares; upon pain of forfeiture of the leather so bought, sold, exchanged, or put away, or the value thereof.

Buying leather at *Leaden-Hall* in London.

IX. Provided always, and be it enacted by the authority aforesaid, that all and every artificer, and other person or persons using to convert tanned leather into made wares, as well strangers born, as others, may lawfully buy all kind of tanned leather, to make or convert the same into made wares, at *Leaden-Hall* in London, upon every *Monday*, the same being first duly searched, sealed and registered, as is hereafter limited.

Sadlers and girdlers may sell their necks, &c.

X. Provided also, that the sadlers and girdlers may sell their necks, shreds of tanned leather red, without incurring any pain of forfeiture for the same.

How hides shall be used in tanning.

XI. And be it further enacted by the authority aforesaid, that after the feast of *St. Bartholomew* next coming, no person or persons whatsoever, which shall after the said feast occupy or use by him or themselves, or by any other person or persons, the craft or mystery of tanning of leather, shall suffer any hide or skin to lie in the limes till the same be over-limed, nor shall put any hides or skins into any tan-fats, before the lime be well and

and perfectly fokened and wrought out of them, and every of them; (2) nor shall use, imploy, occupy, or put by themselves, or by any other person or persons, any thing or stuff in or about the workmanship or tanning of leather, but only ash-bark, oak-bark, tapwort, malt, meal, lime, culverdung, or hen-dung; (3) nor shall willingly suffer his or their leather to be laid, or to hang, or to lie wet in any frost, until the same be frozen; (4) nor shall dry or parch the said leather with the heat of the fire, or of the summer sun; (5) nor shall tan, or cause to be tanned any hide or skin being putrified or rotten by long lying, either before the putting of it into the limes, or after in the water or liquor, or by any other means; (6) nor suffer the hides for utter sole leather to lie in the woozes any less time than twelve months at the least; (7) nor the hides for upper leathers in the like woozes any less time than nine months at the least; (8) nor shall negligently work the hides in the woozes, but shall renew and make strong their woozes, as often as shall be requisite; (9) nor shall after the said feast of St. *Bartholomew*, put to sale any tanned hide or skin, which shall be after the said feast wrought and tanned in any other sort than by this statute is limited and appointed; (10) upon pain of forfeiture of every ox-hide, bull-hide, steer-hide, cow-hide, or skin tanned or wrought, and offered to be put to sale, contrary to the true meaning of this present act, or the just value thereof.

XII. And forasmuch as much damage hath redounded to the commonwealth, by reason that divers tanners for their private lucre have used to convert to sole-leather such hides as are altogether insufficient for that use; which hides they do raise in the workmanship by divers mixtures, thereby making the same to seem very strong and substantial leather, whereas the same doth in the wearing prove hollow, deceitful, and altogether unprofitable for the commonwealth:

XIII. Be it enacted by the authority aforesaid, that no person or persons using, or which hereafter shall use the craft or mystery of tanning of leather, shall after the feast of St. *Bartholomew* next coming, raise with any mixtures any hide, to be imployed and converted to backs, bend leather, clouting leather, or any other sole leather, except the same hides be for largeness, state and growth, fit and sufficient for that use and purpose; the same to be tried by the triers hereafter in this present act to be appointed; (2) upon pain of forfeiture of all such hides which shall be raised and converted to sole-leather, contrary to the true meaning of this present provision.

XIV. And be it further enacted by the authority aforesaid, that from the feast of Saint *Bartholomew* next coming, no person or persons whatsoever, shall put, or cause to be put to sale, exchange, or otherwise depart with any kind of tanned leather red and unwrought, but in open fair or market in the places therefore commonly accustomed, and therefore prepared; unless the same leather have been before lawfully searched and sealed in some open fair or market, or other place lawfully appointed to and for the searching and sealing of leather; (2) nor shall after the said feast, offer or put to sale any tanned leather red and unwrought, before the same be searched and sealed according to the laws and order of this statute hereafter mentioned; (3) upon pain of forfeiture for every hide or piece of leather so sold, exchanged, or otherwise departed with, contrary to the true meaning of this act, six shillings eight pence, and for every dozen of calves-skins or sheep-skins, three shillings four pence, and the hide or hides, skin or skins, and leather in any otherwise sold, exchanged, or bought, or the value thereof.

XV. And be it further enacted by the authority aforesaid, that if any person or persons using, or which shall use the mystery or faculty of tanning, shall at any time or times hereafter, offer or put to sale any kind of leather which shall be insufficiently, or not thoroughly tanned, or which shall not then have been after the tanning thereof well and thoroughly dried; so that the same by the triers of leather lawfully appointed according to this present act,

Raising of
hides with
mixtures.

Sale of tanned
leather red and
unwrought.

By 4. Ja. 1. c.
6. § 2. Sheep-
skins need not
be sealed.

Leather not
sufficiently
tanned or
dried.

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act, for the time being, shall be found to be insufficiently, or not thoroughly tanned, or not thoroughly dried as aforesaid; that then all and every such person and persons so offending, shall forfeit and lose so much of his or their said leather as shall be found insufficiently, and not thoroughly tanned, or not thoroughly dried as aforesaid; that is to say, the whole hide, back or skin, or other piece of leather, if the whole be insufficiently or not thoroughly tanned, or not thoroughly dried; (2) and if the whole hide, back, skin, or other piece of leather be not sufficiently, or not thoroughly tanned, or not thoroughly dried, then only so much of the hide, back, skin, or other piece of leather as shall be insufficiently or not thoroughly tanned, or not thoroughly dried; the same to be cut out by the oversight, discretion and direction of the triers hereafter in this act to be appointed, upon the oaths of the said triers.

Crafty means
to overhasten
the tanning of
leather.

XVI. And whereas divers tanners for greediness of gain, do overmuch hasten the tanning of their leather, and for that purpose do use divers crafty and subtle practices, sometime laying their leather in their fats set in their old tanhills, where it may be tanned in the hot woozes taking unkind heat in the same hill, and sometimes by putting of hot woozes into their tan-fats where the same hides of leather lie, by which and other like fraudulent practices they make their leather to seem both fair and well, and sufficiently tanned, within a very short space:

Leather shall
not take un-
kind heats.

XVII. For reformation whereof, be it enacted by the authority aforesaid, that after the said feast of Saint *Bartholomew* next coming, no person or persons shall set their fats in tanhills, or other places, where the woozes or leather that shall be put to tan in the same, shall or may take any unkind heats, or shall put any leather into any hot or warm woozes, or shall tan any hide, calve-skin or sheep-skin, with any hot or warm woozes whatsoever; (2) upon pain that every person so offending shall forfeit for every such offence ten pounds, and shall also for every such offence stand upon the pillory three several market-days in the market-town next to the place where the said offence shall be committed.

XVIII. And forasmuch as bark is of late become very dear and scarce, which happeneth partly by reason that divers persons do ingross and buy great quantities thereof, and then do sell the same again at excessive and unreasonable prices, and partly by the unseasonable felling of oak out of the barking time:

There shall be
no regrating
or ingrossing
of oaken
bark.

XIX. Be it enacted by the authority aforesaid, that no person or persons shall regrate, ingross, or get into their hands by buying, contracting or promise-taking, any oaken bark, before it be stripped, or after, to the intent to sell the same again; (2) upon pain of forfeiture of all such barks so by him or them regrated, ingrossed or bought, contrary to the true meaning of this present branch, or the full value thereof.

At what time
oaken trees to
be barked shall
be felled.

XX. And be it further enacted by the authority aforesaid, that no person or persons shall from and after the said feast of Saint *Bartholomew* next coming, fell, or cause to be felled any oaken trees meet to be barked, where bark is worth two shillings a cart load, over and above the charges of barking and pilling, (timber to be employed to or for the necessary and needful building and reparations of houses, ships or mills, only excepted) but between the first day of *April*, and the last day of *June*; upon pain of forfeiture of every such oaken tree so felled, or double the value thereof.

When pur-
veyors shall
fell timber.
OBS. since the
taking away
of purveyance
by 12. Car. 2.
c. 24. § 12, 13.

XXI. And for the better preservation of timber, which by the takers of timber is spoiled through the greedy desire of gain of the lops, tops, or barks of timber-trees; be it therefore enacted by the authority aforesaid, that no taker or takers, purveyor or purveyors of timber, or his or their deputy or deputies, shall fell, or cause to be felled for the use of the King's Majesty, his heirs or successors, any oaken timber-tree or trees meet to be barked, but in barking time, (trees to be felled for the needful and necessary building or repairing of any his Majesty's houses or ships only excepted,

(2) or

(2) or shall in any wise take or receive any manner of profit, gain or commodity by any lops, tops, or bark of any trees, to be taken by them, or any of them, (3) or shall in any wise take, carry away, give, sell, or dispose from the owner, any more of any tree to be taken as is aforesaid, than only the timber of the same tree or trees to be used and bestowed, or employed only in, upon or about the King's Majesty's buildings of ships; (4) upon pain of forfeiture to the party grieved, for every tree, and for the lops, tops, and bark of every tree taken contrary to the meaning of this article, forty shillings; (5) and that it shall be lawful to the party of whom such tree or trees shall be taken, or to any other for and in his name, to take, retain, withhold and keep to himself all the bark, lop, or top of such tree or trees, any commission or other matter whatsoever notwithstanding.

No taking of lops.

XXII. And forasmuch as no leather can be so well tanned, but it may be marred in the currying, be it therefore enacted by the authority aforesaid, that from and after the feast of Saint *Michael* the archangel next coming, no person or persons shall curry any kind of leather in the house of any shopkeeper, or other person, but only in his own house situate in a corporate or market town, (2) nor shall curry any kind of leather, except it be well and perfectly tanned, (3) nor shall after the said feast of Saint *Bartholomew*, curry any hide or skin being not thoroughly dry, after his wet season, in which wet season he shall not use any stale urine, or any other deceitful or subtle mixture, thing, way, or means to corrupt or hurt the same; (4) nor shall curry any leather meet for utter sole leather, with any other stuff than with hard tallow, nor with any less of that than the leather will receive; (5) nor shall curry any kind of leather meet for over-leather, and inner soles, but with good and sufficient stuff being fresh and not salt, and thoroughly liquored till it can receive no more; (6) nor shall burn or scald any hide or leather in the currying; (7) nor shall shave any leather too thin; nor shall gash or hurt any leather in the shaving, or by any other means, (8) but shall work the same sufficiently in all points and respects; upon pain of forfeiture for every such offence or acts done contrary to the true meaning of this article, (other than in gashing or hurting in shaving) six shillings eight pence, and the value of every such skin or hide marred by his evil workmanship; (9) and for every offence to be done against this article in gashing or hurting by shaving, double so much to the party grieved, as the leather shall be impaired thereby, by the judgement of the wardens of the curriers, and the warden of the company whereof the party grieved shall be.

Currying of leather.

Currier's forfeiture for misusing leather.

XXIII. And be it further enacted, that no cordwainer, shoemaker, or other person or persons dwelling or inhabiting within the city of *London* or the liberties of the same, or dwelling within three miles of the said city, and occupying wet curried leather in his art or occupation, shall put, or cause to be put any leather to be curried, but to such person or persons as be, or shall be free of the company of the curriers of the city of *London*; upon pain of forfeiture of all such curried leather, or the value thereof.

Who shall curry leather in or near *London*.

Rep. 12 Geo. 2. c. 25. § 7.

XXIV. And be it further enacted, that no person or persons shall by any means occupy, or put in any made wares within the city of *London*, or three miles of the same city, any curried leather, before the same shall be searched and allowed by the wardens of the curriers of *London*, for the time being, or such persons as they shall thereto assign, and be sealed with a seal therefore to be prepared; (2) upon pain that every shoemaker, and other artificer cutter of leather, offending against this article, shall forfeit for every hide or skin otherwise curried or employed as is aforesaid, six shillings eight pence, and the value of every such hide or skin.

Curried leather shall be searched and sealed.

Enforced by 13 & 14 Car. 2. c. 7. § 14. but repealed by 12 Geo. 2. c. 25. § 7.

XXV. And be it further enacted, that no person occupying the feat or mystery of a currier, shall use or exercise the feat or mystery of a tanner, cordwainer, shoemaker, butcher, or other artificer using cutting of leather, during the time that he shall so use or occupy the mystery of a currier; (2) upon pain of forfeiture of six shillings and eight pence for every hide or skin that

A currier shall not be tanner, shoemaker, butcher, &c.

that he shall curry, during the time that he shall occupy or use any of the mysteries aforesaid, contrary to the meaning of this article.

Within what
time leather
shall be cur-
ried.

XXVI. And further be it enacted, that no currier or curriers shall after the said feast of Saint *Bartholomew*, refuse to curry any leather to him or them for that purpose brought, by any such artificer as is or shall be a cutter of leather, the same artificer or his servant bringing with him or them good and sufficient stuff, as is before-mentioned, for the perfect liquoring of the same leather; and that the said leather in the presence of the said artificers cutters of leather, his servant or servants (if he or they will be present) shall be liquored and curried in all things and degrees perfectly; and if he or they will not be present, it shall nevertheless be likewise liquored and curried in his or their absence perfectly, with as convenient speed as may be, not exceeding eight days in summer, and sixteen days in winter, after he shall or may take it in hand; (2) upon pain to forfeit to the party grieved, for every hide or piece of leather not in this manner curried, and well and speedily dressed, ten shillings.

Curried lea-
ther shall be
searched and
sealed.

XXVII. And be it further enacted by the authority aforesaid, that the wardens of the curriers for the time being, or such persons as they shall assign and appoint, shall from time to time, search and try all such curried leather as shall be brought to any of their company to be curried, and shall with a seal therefore to be prepared, with convenient speed, not exceeding one day after the currying and request made, seal such leather as they shall find sufficiently curried, (2) taking for every hide so sealed, after the rate of a peny for the dicker, and for every six dozen of calves skins, one peny, and not above, to be paid by the currier; (3) upon pain of forfeiture for every hide which shall not be searched and sealed as is aforesaid, six shillings eight pence.

Cordwainer's
duty in mak-
ing shoes, &c.

XXVIII. And forasmuch as leather well tanned and curried, may by the negligence, deceit, or evil workmanship of the cordwainer or shoemaker, be used deceitfully, to the hurt of the occupier or wearer thereof, (2) be it further enacted by the authority aforesaid, that no person or persons which after the said feast of Saint *Bartholomew* next coming, shall occupy the mystery or occupation of a cordwainer or shoemaker, shall make or cause to be made any boots, shoes, buskins, startops, slippers, or pantofles, or any part of them, of *English* leather well curried, (other than deer-skins, calve-skins, or goat-skins, made and dressed, or to be made or dressed, like unto *Spanish* leather) but of leather well and truly tanned and curried in manner and form aforesaid, or of leather well and truly tanned only, and well and substantially sewed with good thread, well twisted and made, and sufficiently waxed with wax well rosened, and the stitches hard drawn with hand-leathers, as hath been accustomed, without mixing or mingling over-leathers, that is to say, part of the over-leather being of heats leather, part of calves-leather; (3) nor shall put into any shoes, boots, buskins, startops, slippers or pantofles, any leather made of a sheep-skin, bull-hide or horse-hide; (4) nor in the upper leather of any shoes, startops, slippers, or pantofles, or into the nether part of any boots (the inner part of the shoe only excepted) any part of any hide from which the sole leather is cut, called the wombs, neck, shank, flank, powle or cheek, (5) nor shall put into the utter sole any other leather than the best of the ox or steer-hide, (6) nor into the inner sole any other leather than the wombs, neck, powle, or cheek, nor in the trefwels of the double soled shoes, other than the flanks of the hides aforesaid; (7) nor shall make, or put to sale in any year between the last of *September*, and the twentieth of *April*, any shoes, boots, buskins, startops, slippers or pantofles, meet for any person to wear exceeding the age of four years, wherein shall be any dry *English* leather, other than calve-skins, or goat-skins, made or dressed, or to be made or dressed like unto *Spanish* leather, or any part thereof; (8) nor shall shew, to the intent to put to sale, any shoes, boots, buskins, startops, slippers or pantofles, upon the *Sunday*: (9) upon pain of forfeiture for every pair of shoes, boots, buskins, startops, slippers and pantofles, made, sold, shewed, or put to sale contrary

No sale of
shoes, &c. up-
on the *Sunday*.

to the true meaning of this act, three shillings and four pence, and the just and full value of the same.

XXIX. And be it further enacted for the true execution of this statute, that the master and wardens of the several misteries of cordwainers, curriers, girdlers and sadlers of the city of *London* for the time being, by what name or names soever they be incorporated or intituled, or the more part of the said master and wardens of every the said several misteries (upon pain to forfeit forty pounds for every year that they make default, the one half thereof to be to the King's Majesty, his heirs and successors, and the other half to him or them that will sue for the same) (2) shall by virtue of this act four times in the year at the least, that is to say, once every quarter of the year, or oftner if need require, as they shall think good, make true search and view of and for all boots, shoes buskins, and other wares and things whatsoever made of tanned leather, in all and every house and houses, place and places, privileged or not privileged, as well within the city of *London* and suburbs thereof, as in every other place within three miles of the same city, where any shoemaker, sadler, girdler, currier, or other artificer using, cutting, working, or dressing of leather, doth or shall dwell, or occupy any of the occupations of cutting, working, or dressing of leather, whether the same boots, shoes, wares, stuff, and other things be made of tanned leather, and be wrought according to the purport, effect and true meaning of this statute, or not: (3) and that it shall and may be lawful to and for the said several masters and wardens of the said several misteries which shall be for the time being, to take, seize, and carry away to their several common halls, all such boots, shoes, wares, stuff, or other things which the said several masters and wardens shall find in their several searches insufficiently made, curried or wrought.

Wares made of tanned leather in or near *London*, shall be searched.

Explained to mean all hides of tanned leather shaved or liquored and curried, by 1 W. & M. ft. 1. c. 33. § 3.

Insufficient wares may be seized.

XXX. Provided always, that none of the several masters and wardens of the said several companies of cordwainers, curriers, girdlers or sadlers, shall search any person or persons, but such as use and exercise the mystery or occupation of the said master and wardens, (2) and that the coachmakers dwelling within the said city of *London*, or three miles from the same, shall be under the survey and search of the master and wardens of the company of the sadlers of *London*.

Who may search and be searched.

XXXI. And be it further enacted, that the said mayor of the city of *London*, and the aldermen for the time being, upon like pain of forty pounds likewise to be levied and imployed, shall likewise yearly appoint eight of the most substantial, honest, and expert persons, being freemen of some of the companies of cordwainers, curriers, sadlers or girdlers within the city of *London*, whereof one shall be a sealer, and keep a seal for the sealing of leather to be prepared, who shall also be sworn before the said mayor and aldermen for the time being, to do their office truly. (2) Which said searchers and sealers shall view and search all and every tanned hide, skin, or leather, which shall be brought as well to the market of *Leaden-hall*, as to any other lawful fair or market therefore usually appointed within three miles of the said city, whether the same be sufficiently and thoroughly tanned, and thoroughly dried, according to the purport and true meaning of this statute, or no; (3) and finding it sufficiently and thoroughly tanned, and thoroughly dried, in such manner and form as by this statute is appointed, shall seal the same with the said seal.

Sealers of leather to be appointed by the mayor, &c. of *London*.

Their authority.

XXXII. And be it further enacted by the authority aforesaid, that all mayors, bailiffs, and other head officers for the time being, in all other cities, boroughs, and market towns of this realm, and all lords of liberties, fairs and markets out of the circuit or compass of the said three miles, shall (upon like pain of forty pounds likewise to be levied and imployed, every year that they make default therein) appoint and swear yearly two, three, or more persons, of the most honest and skilful men within their several offices or liberties, by their discretion, to search and view within the precinct of their said offices,

Searching and sealing of leather in other places.

offices, liberties and authorities; (2) which shall as often as they shall think good, or need shall be, make like search within their limits, and shall have a mark or seal prepared for that purpose: and that the said searchers or one of them, shall keep the same seal or mark, and with the same shall seal and mark such leather as they shall find sufficient, and no other: (3) and if the said searchers, or any of them do find any leather sold, or offered to be sold, or brought to be searched or sealed, which shall be tanned, wrought, converted, or used contrary to the true intent and meaning of this statute, or any leather insufficiently curried, or any boots, shoes, bridles, or any other thing made of tanned or curried leather, insufficiently tanned, curried or wrought, contrary to any provision in this present act, it shall be lawful to the said searchers, or any of them, to seize all such leather, shoes, or other wares made of leather, (4) and to retain the same in their custody, until such time as the same be tried by such triers, and in such manner and form as is hereafter in this statute appointed.

Six triers of
leather in *Lon-*
don.

XXXIII. And to the end there may be an indifferent and equal course established for the trying of all such leather, boots, shoes, and other wares made of leather, as shall be seized by virtue of this act; (2) be it enacted by the authority aforesaid, that the mayor of the city of *London* for the time being, within six days after notice to him given of any seizure made of any leather, red and unwrought, within the jurisdiction of the said city, or three miles distant from the same, either by the owner or owners, or by the seizers of the said leather, shall elect and appoint six honest and expert men, whereof there shall be of the better sort of the company of cordwainers of *London* two, of the better sort of the curriers of *London* two, and other two of the better sort of tanners using *Leaden-hall* market, who shall be no kin or of affinity to the said owner or owners; (3) who upon their corporal oaths to be taken before the said mayor, shall on the second or third market day at the farthest, to be holden upon the *Monday* for leather next after the said seizure, in the afternoon of the same day (to the intent the owner or owners may conveniently be present) enquire, straitly examine and try whether the said leather so seized shall be sufficient and serviceable or not, according to the intent and true meaning of this present act.

Triers of tan-
ned leather in
other places.

XXXIV. And be it further enacted, that every other mayor, bailiff, or other head officer or lord of liberty, or his sufficient deputy, out of the said compass of the said three miles, within whose precincts or liberties any such seizure of any kind of tanned leather, red or curried, or of shoes, boots, or other wares made of tanned leather, shall happen to be, shall with all convenient speed after notice unto him given of any such seizure, appoint six honest and expert men to try whether the same leather, boots, shoes, or other wares so seized, be sufficient and according to the true intent of this statute, or not; the same trial to be made openly upon some market day, and within fifteen days at the furthest next after such seizure made, upon the oaths of the said triers.

Forfeiture of
chief officers
not appoint-
ing triers.

XXXV. And be it further enacted by the authority aforesaid, that if the said mayor of the city of *London* for the time being, or any other mayor, bailiff, or other head officer of any other city, borough, corporate or market town, or any lord of any liberty, fair or market, shall make default in the nomination or appointment of any the aforesaid triers to be nominated and appointed in such manner and form as is before ordained; that then every such mayor, bailiff, or other head officer, or lord of liberty, fair or market, making such default, shall forfeit and lose for every such default five pounds: the one moiety thereof shall be to the King's Majesty, his heirs and successors, and the other half to him or them that will sue for the same, in any of the King's Majesties courts of record, by bill, plaint, information, or otherwise: (2) and that the said persons so elected and appointed for the trial of the said leather, shoes, boots, or other wares made of tanned leather, so to be seized as aforesaid, shall proceed and do their duties therein without delay, accord-

ing

ing to the true intent and meaning of this present act; (3) upon pain that every of them making default therein, shall for every such several default forfeit and pay five pounds.

XXXVI. And be it further enacted, that four of the said searchers and sealers so to be appointed within the said city of *London* as aforesaid, shall be at the end of every year changed and removed, and so many new chosen in their rooms and places; (2) and that no person or persons shall remain, continue, or be in the said office of searching or sealing of leather within the said city of *London*, above the space of two years together; (3) and he or they which shall serve or be employed in the said office of searching and sealing of leather two years, shall not in the said office be chosen, serve or employed again, until the end of three years at the least then next following; (4) upon pain that every person offending or doing the contrary, shall forfeit and lose for every month that he shall so contrarily use and exercise the said office, ten pounds.

Searchers and sealers of leather shall be changed yearly in *London*.

XXXVII. And be it further enacted by the authority aforesaid, that if any searcher or sealer of leather shall refuse with convenient speed to seal any leather sufficiently tanned, wrought and used, according to the true meaning of this present act, or do allow that which shall be insufficient, that then every searcher and sealer shall forfeit for every such offence forty shillings: (2) and further, that if any searcher of leather shall receive any bribe, or exact any other fee for the execution of his said office, than is by this present statute limited, for the searching, sealing, and registering of leather, that then every such searcher or sealer so offending, shall forfeit for every such offence twenty pounds; (3) and that if any person or persons duly elected, according to the true meaning of this present act, to and for the execution of the said office of searching or sealing of leather, refuse to execute the said office, that then the said person or persons so refusing, shall forfeit and pay ten pounds.

Forfeiture of a searcher or sealer omitting his duty, or taking bribes.

XXXVIII. And be it further enacted by the authority aforesaid, that all red tanned leather which shall be brought into the city of *London*, or within three miles compass from the same, whether it be to be sold, or be bought beforehand, or no, shall be brought to *Leaden-hall*, before it be housed in his or their own houses, and there viewed whether it hath been searched or sealed or no, and shall also be registered by the searchers to be appointed as is aforesaid, with half such fees to be paid for such of the said tanned leather as shall be bought out of the said city of *London*, or three miles compass from the same, and shall be duly searched and sealed before it be brought within the said city, as is hereafter expressed for leather to be sold in *Leaden-hall*; (2) upon pain that every person housing, or not bringing his leather to *Leaden-hall*, as is aforesaid, shall forfeit for every hide or skin, six shillings eight pence. (3) Provided, that this article shall not extend to any leather to be bought in *Bartholomew* fair, or *Southwark* market, being searched, sealed and registered according to the true meaning of this act.

Leather brought to *Leaden-hall* to be viewed and registered.

Leather bought in *Bartholomew* fair, or *Southwark* market excepted.

XXXIX. And be it also further enacted by the authority aforesaid, that no tanned leather shall be sold within the city of *London*, or three miles distant from the same, before the same have been searched and sealed by the searchers and sealers by vertue of this act to be appointed to and for the searching and sealing of leather within the said city and three miles distant from the same; upon pain of forfeiture of all such tanned leather otherwise sold, or the full value thereof.

Searching and sealing of leather in or near *London*.

XL. And also be it further enacted, that if any person will after the said feast of *St. Bartholomew* next coming, wilfully withstand or deny any such search to be made, according to the tenor of this act, as is aforesaid, or will not suffer the said several masters and wardens of the several companies of cordwainers, curriers, girdlers or saddlers, or other searchers so appointed, to enter into his or their house or houses, or other place, to view and search at their will and pleasure, all manner of tanned leather, and all manner of shoes, boots, mails, saddles, coach-coverings and harness, and all manner of wares wrought and made, or to be wrought and made of leather, and to seize and

Penalty for denying of search or seizing of insufficient wares.

carry away all such leather, shoes and wares as they shall find insufficiently tanned, curried or wrought, or made of ill stuff; that then all and every such person or persons so denying and withstanding, and not suffering the said masters and wardens, and searchers, or any of them, so appointed for the time being, to enter and make search, and seize as is aforesaid, shall lose and forfeit for every time so denying and withstanding, five pounds.

Registring of
leather sold
and bought.

XXI. And be it further enacted, that such person and persons as hereafter shall be assigned and appointed searchers and sealers of tanned leather by virtue of this act, shall within the limits and precincts of every of their searches, keep one book or register, wherein they shall enter all such bargains as shall be made for leather, hides, or skins, by any person or persons, during and by all the time of the fair or market, being thereunto required by the buyer or the seller, and also the prices of such leather bought and sold, with the names and dwelling places of the buyer and seller, (2) taking for the searching, sealing and registering of every ten hides, backs, or butts of leather, with the necks, wombs and dibbings, or other pieces of offal cut off from the said backs or butts of leather, of the seller of every such ten hides, backs or butts of leather so entered, two pence, and so after the rate; and for every six dozen of calve skins or sheep skins, two pence, and of the buyer, after the same rate, and no more, greater, or other sum or sums of money to be paid for searching, sealing or entering of any tanned leather.

Penalty for
selling of tan-
ned leather
not registred.

XLII. And be it further enacted by the authority aforesaid, that no person or persons shall after the said feast of *St. Bartholomew* next coming, sell, exchange, or put away, or cause to be sold, exchanged or put away, any manner of tanned leather, red and unwrought, except he or they register, or cause to be registred, the said tanned leather, and every part and parcel thereof, and the price thereof; (2) upon pain of forfeiture of the value of the leather so sold, exchanged or put away, and not registred.

Penalty for
buying of lea-
ther not sealed
or registred.

XLIII. And be it further enacted by the authority aforesaid, that it shall not be lawful to or for any person or persons to buy any tanned leather before the same shall be searched and sealed, nor to carry, or cause to be carried out of the fair or market, any leather, till it be registred as aforesaid; (2) upon pain to forfeit the said leather, or the value thereof, so bought and not searched and sealed, or carried away and not registred.

Penalty of the
currier or
cordwainer
omitting his
duty.

XLIV. And be it further enacted by the authority aforesaid, that if any currier within the said city of *London*, or three miles compass of the same, after the feast of *St. Bartholomew* next coming, do curry any leather insufficiently tanned, or after the said feast do not curry such leather as he doth or shall curry, substantially and well, according to the meaning and purport of this act; (2) or if any shoemaker, cordwainer or cobbler within the city of *London*, or three miles compass of the same, after the said feast of *St. Bartholomew* next, put any tanned leather into any shoes, boots, buskins, startops, slippers, pantofles, or other things made of tanned leather, which shall not be well and perfectly tanned, according to the purport and true meaning of this act; (3) or after the said feast do put any curried leather into any boots, buskins, startops, shoes, slippers, pantofles, or other things made of leather, which shall not be well and sufficiently tanned and curried, and also sealed as is aforesaid; (4) or do make boots, buskins, shoes, startops, slippers, pantofles, or other things made of *English* tanned leather, in any other manner than is above specified and ordained; (5) or if any shoemaker, sadler, or other artificer using cutting or working of leather, do make any wares of any tanned leather insufficiently tanned, or of tanned or curried leather being not sufficiently tanned and curried as aforesaid, (6) or do not make their wares belonging to their several occupations, sufficiently and substantially; (7) that then every person so offending, shall forfeit for every such several offence or default, the said wares, and the just value thereof.

XLV. Provided always, and be it enacted, that no manner of person or persons shall after the said feast of *St. Bartholomew*, utter or sell, or cause to be

be uttered or sold, within the said city of *London*, or within three miles compass of the same, any manner of wares appertaining to the craft or mystery of any artificer using cutting of leather, but only in open shop, common fair or market, whereby the said wardens may have the true search of the same; (2) upon pain of forfeiture of all such wares so sold, and ten shillings for every time.

No selling of wares in *London*, but in open shop or market.

XLVI. Provided alway, and be it enacted, that all and every person and persons whatsoever, now being, or that hereafter shall be, free of the said city of *London*, of what company soever, and all foreigners, *English*, or aliens and strangers born, dwelling or inhabiting, or which hereafter shall dwell or inhabit within the city of *London*, or three miles compass of the same, as well within places privileged as not privileged, using or exercising any manual occupation of cutting or working of leather into made wares, shall be under the survey and search of the masters and wardens of such companies of the said city of *London*, as the artificers commonly using the same mystery of occupation, being freemen of the city of *London* and of the same company, be, touching or concerning only their ware and stuff made of or with leather, in like manner and form as other freemen of the same company be or shall be; (2) and shall contribute and pay to the said several masters and wardens of the said several companies for the time being, within the said city, as the artificers using the same mystery, being freemen of the said city and of the same several companies, shall contribute and pay; the same to be recovered by distress or action of debt, in any of the King's Majesties courts of record, in which no wager of law for the defendant to be allowed. (3) All which pains, penalties and forfeitures aforesaid, of sums of money aforesaid, (except such pains, penalties and forfeitures, as are before, or hereafter by this act shall otherwise be disposed) shall be divided into three equal parts; one part whereof shall be to our Sovereign Lord the King, his heirs and successors; and another part to him or them that shall first sue for the same in any of the courts of record of the King's Majesty, his heirs and successors, by action of debt, bill, plaint or information, or otherwise; in which suit, no wager of law or essoin shall be admitted or allowed; and the third part thereof shall go to the city, borough, town, or lord or lords of liberties, where the offence shall be committed or done. (4) And all such leather, shoes, boots, buskins, startops, slippers, pantofles, wares, stuff, or other things whatsoever made of tanned leather, or curried leather, which shall be seized by virtue of this act, and shall be found by the triers to be appointed as is aforesaid, or by the masters and wardens of the several companies aforesaid, to be insufficient, shall be forfeited and distributed as hereafter followeth; that is to say, such leather or stuff so seized within the city of *London*, or within three miles compass of the same, to be brought to *Guild-hall* in *London*, there to be prized by indifferent persons, and the value thereof to be divided into three parts; whereof one part to be to the first seizer or seizers of the said unlawful stuff, and another part to the use of the chamber of *London*, and the other part to be distributed to the poor folk as well being within the new hospital of *St. Bartholomew* in *London*, as to such poor householders as shall be inhabiting within the city of *London*, or the circuit aforesaid, at the discretions of such persons as the mayor of the said city, and four aldermen of the same for the time being, shall appoint for the same. (5) And that all such leather, boots, shoes, saddles, wares, stuff, and things made of or with leather as is aforesaid, which shall be found within any other city, borough, town or place within this realm, out of the said city of *London* and three miles compass, insufficiently wrought, tanned or curried as is aforesaid, and shall be seized and tried to be forfeited in manner and form aforesaid, shall be brought to the common hall of every such city, borough, and town, or to some convenient and open place to be appointed by the lord of the liberty or his deputy, where no common hall is, there to be prized as is aforesaid; (6) one part of the said value thereof to be disposed unto the poor, and in

Cutters of leather in or near *London*, shall be under search.

Who shall have the money forfeited by this statute.

Wares forfeited in *London*.

In other places.

other

other deeds of charity in those parts, after the discretion of the mayors, bailiffs, headboroughs, and lords of liberties; another part to be delivered to the mayors, bailiffs, and other head officers of any city, borough or town corporate, to the use of the commonalty of such city, borough or town corporate, and where no such officers be, then to the lord or lords of the liberty where any such forfeiture shall be committed, or seizure had; and the third part to the seisor or seisors of such leather, stuff or wares insufficiently tanned, curried or wrought, as is aforesaid, for his and their pains.

Forfeited ware shall not be sold to him that will sell it again.

XLVII. Provided always, that no person to whom any such unlawful leather or stuff shall be given by this act, shall give or sell any such leather or stuff to any person or persons that shall sell the same; upon pain that the buyer shall forfeit for every parcel of such unlawful leather or stuff to be sold contrary to the true meaning of this last clause, three shillings four pence.

Officers in Oxford and Cambridge for search of leather.

XLVIII. Provided always, that this act, nor any thing therein contained, shall not in any wise be prejudicial or hurtful to the chancellors, vice-chancellors, proctors, taxors and scholars, their officers, ministers, assigns or farmers of the universities of *Oxford* and *Cambridge*, or any of them, of, for or concerning the authority of search of tanned leather, or any of the forfeitures of the same, which they lawfully had, or might have had before the making of this present act; so as they do in all things observe such order in, about, or for searching, sealing and registering of leather, as by this act is prescribed and appointed, upon the pain therein contained; any thing therein contained to the contrary notwithstanding.

What is reputed leather.

XLIX. And for the avoiding of all ambiguities and doubts which may and do grow upon the definition and interpretation of this word leather, (2) it is enacted and declared by these presents, that the hides and skins of ox, steer, bull, cow, calf, deer red and fallow, goats and sheep, being tanned or tawed, and every salt hide, is, shall be, and ever hath been, reputed and taken for leather.

What officers may punish offences.

L. And for the better executing of this act, be it further enacted, that all justices of assize, justices of gaol-delivery, justices of peace, and stewards of franchises, leets and law days, within their several precincts jurisdictions and liberties, and mayor of *London* for the time being within the said city and within three miles compass of the said city, and all other mayors, bailiffs, and other head officers of cities, boroughs and towns, within their several jurisdictions, liberties, precincts, offices and authorities, shall enquire of all the premises in their sessions, leet or law-day, and hear or determine the same; and also by their discretions examine all persons suspected to offend this act or any parcel thereof.

Authority of a steward of the King's manor.

LI. And be it further enacted, that where any manor, liberty or franchise immediately appertaineth to the King's Majesty, his heirs or successors, the steward for the time being of every such manor, liberty and franchise, shall have the like authorities, powers, jurisdictions and advantages, and also shall bear and pay all the like pains, penalties and forfeitures, as are given, appointed, limited, or laid by this statute to or upon the lords of liberties and franchises, as in this statute is expressed.

Dry currying and frizing of leather; and who may use it.

LII. And be it further enacted, that all currying and dressing of leather, commonly called dry currying, and frizing, shall be construed to be dressing and currying of the manner of *Spanish* leather, of what colour soever it be; and that to all artificers (other than shoemakers yearly between the last of *September* and the twentieth of *April*) it shall be lawful to use all kinds of leather dressed and curried in that manner of dry currying and frizing, as they lawfully might before the making of this act, so that the same leather so to be used be well and sufficiently tanned, according to the form prescribed in this act, and also well and substantially dressed, curried and frized, in the manner of dry currying and frizing aforesaid.

LIII. And

LIII. And be it enacted by the authority aforesaid, that this act and every *Wales*. part thereof, shall be construed and adjudged to extend to *Wales*, as amply as it doth to this realm, to all intents, constructions and purposes.

LIV. And forasmuch as (notwithstanding the good laws, and great penalties in that behalf provided) great quantities of leather are daily transported out of this realm, and especially by the negligence and corruption of comptrollers, customers, searchers, and all their deputies; (2) be it therefore enacted by the authority aforesaid, that if any leather wrought, cut, or unwrought, to the intent to be sold or bartered, shall hereafter unlawfully be transported, or purposed to be transported into the parts beyond the sea, from and out of any port, haven, or creek of this realm, or *Wales*; every comptroller, customer, surveyor, collector of tonnage and poundage, and the searchers, and the deputy of any of them, or any other persons hearing or knowing by any ways, of any leather meant to be transported from any place within his office; and do not his best endeavour to seize the same; or being transported, do not disclose, or cause to be disclosed the same within forty days next after such knowledge, or hearing of the same, in some court of record, so as the offender may be punished according to the laws in that case provided; shall for the first offence committed against this article, forfeit an hundred pounds; (3) and for the second offence shall forfeit his office. Forfeiture of customers, &c. suffering leather to be transported.

LV. And be it further enacted, that every customer, officer or officer's deputy that shall make any false certificate of the arrival of any leather in any port, creek, or place of this realm, shall forfeit for every such offence, an hundred pounds.

LVI. Provided always, that neither this act, nor any article, exposition, or thing therein contained, shall extend to any *Scottish* hides to be brought into the town of *Berwick* out of the realm *Scotland*, being registred in a book therefore to be kept, by such person or persons as the mayor of the said town for the time being shall thereunto name and appoint, with the name and surname of the buyer and seller, to the intent the *English* hides might be known from the *Scottish*; but that the inhabitants of the said town of *Berwick* may send, carry and transport such *Scottish* hides, as they lawfully might transport before the making of this act. Scottish hides brought to Berwick excepted.

LVII. Provided always, and be it enacted by the authority aforesaid, that if any person or persons shall at any time hereafter procure or obtain any grant, or letters patents, purporting to give licence or authority to any person or persons to dispense with, or tolerate any offence against any clause, provision or article in this present act, that then and immediately from and after such letters patents, or grant obtained, all and every such clauses, articles and provisions, so by the said letters patents or grant authorized or licensed to be dispensed with, or tolerated as aforesaid, shall be utterly repealed, void, and of none effect; any thing in this present act contained to the contrary in any wise notwithstanding. (2) This act to endure until the end of the next session of the next parliament. Licences to dispense with offences void.

LVIII. And be it further enacted by the authority aforesaid, that as well one statute made in the fifth year of the reign of our late Sovereign Lady Queen *Elizabeth*, intituled, *An act concerning tanners, curriers, and other artificers occupying cutting of leather*, as all former statutes, and every part or parts of any former statute or statutes thereby repealed, shall from henceforth be utterly repealed for ever. By 3 Car. 1. c. 4. continued until the end of the first session of the next parliament, and further continued by 16 Car. 1. c. 4. and directed to be put in execution by 9 Ann. c. 11. § 10. Repeal of Eliz. c. 8. and former statutes.

Anno duodecimo

CAROLI II. Regis.

C A P. XXIII.

A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of his Majesty's Revenue during his Life.

Excise granted to the King for life.

THE Commons assembled in Parliament, in gratitude, for an humble acknowledgment of your Majesty's great grace and favour to us your Commons, beyond example of any your royal progenitors, expressed in many public acts and declarations, to the great rejoicing and general satisfaction of all your people, which they desire to answer with returns suitable and exceeding the examples of any of their ancestors, for the encreasing of your Majesty's revenue during your Majesty's reign, (which God long continue) do therefore give and grant unto your most excellent Majesty, the rates and duties, impositions, charges, and sums of money herein after following: and do beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords and Commons in Parliament assembled, that from and after the twenty fifth day of *December*, one thousand six hundred and sixty, there shall be throughout your Majesty's kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected; and paid unto your Majesty during your life, for beer, ale, cyder, and other liquors herein after mentioned, the several rates, impositions, duties and charges herein after expressed, and in manner and form following; that is to say,

On beer and ale above 6s. a barrel.

II. For every barrel of beer or ale above six shillings the barrel, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, one shilling three pence.

Beer and ale of 6s. a barrel.

III. For every barrel of six shillings beer or ale, or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out such beer or ale publicly or privately, to be paid by the said common brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, three pence.

Cyder, perry.

IV. For all cyder and perry made and sold by retail, upon every hogshead to be paid by the retailer thereof, and so proportionably for a greater or lesser measure, one shilling three pence.

Metheglin, mead.

V. For all metheglin or mead sold, whether by retail or otherwise, to be paid by the maker thereof upon every gallon, one half penny.

Vinegar-beer.

Rep. 10 W. 3. c. 21. § 8.

Strong water.

VI. For every barrel of beer, commonly called vinegar-beer, brewed by any common brewer, in any common brewhouse, six pence.

VII. For every gallon of strong water or aqua-vitæ, made and sold, to be paid by the maker thereof, one penny.

Beer and ale imported.

VIII. For every barrel of beer or ale imported from beyond the seas, three shillings.

Cyder and perry imported.

IX. For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, five shillings.

Spirits imported.

X. For every gallon of spirits made of any kind of wine or cyder imported, two pence.

XI. For

XII. CAROLI II. Cap. xxiii.

15

XI. For every gallon of strong water perfectly made, imported from beyond the seas, four pence.

Strong water imported.
Explained 22

XII. For every gallon of coffee made and sold, to be paid by the maker, four pence.

Car. 2. c. 4. § 2.
Coffee.
Rep. 1. W. &
M. st. 2. c. 6.

XIII. For every gallon of chocolate, sherbet and tea, made and sold, to be paid by the maker thereof, eight pence.

Chocolate,
&c.
Rep. 1. W. &

M. st. 2. c. 6 as to chocolate and tea.

XIV. And be it further enacted and ordained by the authority aforesaid, that the several rates, duties and charges of excise or new impost above mentioned, hereby set or imposed upon all and every the said foreign liquors which shall be imported or brought into all or any the ports of this kingdom and dominions thereof aforesaid, from and after the five and twentieth of December next, shall be from time to time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof.

Excise on foreign liquors to be paid by the importer on entry before landing.

XV. And be it further enacted by the authority aforesaid, that all common brewers of beer and ale shall once in every week; and all innkeepers, alehouse-keepers, victuallers; and other retailers of beer, ale, cyder, perry, metheglin, strong water, brewing, making or retailing the same, shall once in every month, make true and particular entries at the office of excise, within the limits of which the said commodities and manufactures are made, of all beer, ale, perry, cyder, metheglin, strong water, or other the liquors aforesaid, which they or any of them shall brew, make or retail in that week and month respectively as aforesaid.

Brewers to account weekly; other retailers monthly.

XVI. And be it further enacted by the authority aforesaid, that all such common brewers who do not once a week make due and particular entries, shall forfeit five pounds; and that every such innkeeper who doth not make true and particular entries once a month, shall forfeit five pounds; and that every alehouse-keeper, victualler, or other retailer, who doth not once a month make due and particular entries, shall forfeit twenty shillings.

Penalty of not accounting.

XVII. And be it further enacted by the authority aforesaid, that every common brewer who shall not pay and clear off within a week after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty: and that every innkeeper, alehouse-keeper, victualler, or other retailer, who shall not pay and clear off within a month after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty. The said respective forfeitures to be levied upon their goods and chattles, in such manner and form as hereafter in this act is ordained and directed.

Of not clearing off.

XVIII. Provided that no such person as aforesaid shall be compelled by the commissioners or sub-commissioners of excise, to travel for the making of the said entries or payment of the said duties, or other cause whatsoever touching or concerning the same, if he live in a market town out of the said town; if he live out of a market town, then to no other place than to the next market town to his habitation in the same county, on the market day.

None compelled to go further than the next market town.

15 Car. 2. c. 11. § 9, 10.

XIX. And be it further enacted and ordained by the authority aforesaid, that the commissioners who shall be appointed by his Majesty for putting this act in execution, and their sub-commissioners in their respective circuits and divisions, shall hereby have power to constitute under their hands and seals, such and so many gagers as they shall find needful. Which gagers, and every of them, shall at all times, as well by night as by day; and if by night, then in the presence of a constable or other lawful officer; be permitted upon their request to enter the house, brewhouse, distilling-house, and all other houses and places whatsoever, belonging to or used by any brewer, innkeeper, victualler, or other retailer of beer brewing or making the same as aforesaid,

Commissioners to appoint gagers.

Gagers may enter houses.

or

and gage vessels,

and make report to commissioners,

leaving a copy with the brewer, distiller, &c.

Gager's report a charge on the brewer, &c.

Brewers, &c. obstructing, to be forbid selling.

Penalty on selling afterwards, not having cleared the duty.

36 Gallons a barrel of beer.

32 Gallons a barrel of ale.

Price of beer or ale not to be raised more than the excise.

2 Geo. 3. c. 14.

Allowance for leakage.

Forfeiture for false entry.

or by any distiller of strong waters, or retailer of other the liquors aforesaid; and to gage all coppers, fats and vessels in the same; and to take an account of beer, ale, worts, perry, cyder, strong waters, aqua-vitæ, metheglin, or other the liquors aforesaid, in the said houses, places and vessels from time to time brewed, or made and distilled; and thereof to make return or report in writing to the said commissioners or sub-commissioners of excise, under whose office and limits such brewer, retailer, distiller or maker of liquors aforesaid doth dwell and inhabit; leaving a true copy of such return in writing under his hand with such brewer, retailer, distiller or makers of the liquors aforesaid. And such reports or returns of the said gagers shall be a charge upon the said brewers, makers and retailers respectively. And if any such common brewer or retailer shall refuse to permit any such gager or gagers to enter his brewhouse or any other place aforementioned, or to gage or take account of his brewing vessels, or of any such beer, ale, worts, perry, cyder, strong water, aqua-vitæ, metheglin, or other the liquors aforesaid, such brewer, retailer or distiller shall be forthwith forbidden by the said gager or gagers to sell, carry out or deliver to any of his customers any beer, ale, strong water, aqua-vitæ, or other the liquors aforesaid: and if any such brewer, retailer or distiller of any the liquors aforesaid after such warning given, shall sell, carry or deliver out the same, or any part thereof, not having paid and cleared the duty of excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of five pounds as aforesaid for every offence, to be levied and recovered upon his or their goods and chattles in manner and form as hereafter in this act is provided.

XX. And for the avoiding of all uncertainty and dispute touching the returns made or to be made by the gagers of any beer or ale so brewed as aforesaid; be it enacted and declared by the authority aforesaid, that every six and thirty gallons of beer taken by the gage according to the standard of the ale quart, four whereof shall make the gallon, remaining in the custody of the chamberlains of his Majesty's exchequer, shall be reckoned, accounted and returned by the gager for a barrel of beer: and every two and thirty gallons of ale taken by the gage according to the same standard, shall be in like manner reckoned, accounted and returned for a barrel of ale: and all other the liquors aforesaid according to the wine gallon.

XXI. Provided always, and be it enacted and ordained by the authority aforesaid, that no brewers or retailers of beer and ale shall take any more in the price thereof, upon sale of the same, than according to the usual rates and prices; saving that every common brewer shall and may take and receive of all and every person and persons to whom he shall sell and deliver any ale or beer, the excise thereupon due as aforesaid, over and above the usual rates and prices.

XXII. And be it enacted by the authority aforesaid, that for the better encouragement of all common brewers and makers of beer or ale to make due entry and payment thereof, according as by this act is appointed; the said common brewer not selling the same by retail, for and in consideration of waste by fillings and leakage of their beer and ale, shall have and be allowed out of the said returns made by the gagers, the several allowances and abatements hereafter mentioned; that is to say, upon every three and twenty barrels of beer, whether strong or small, returned by the said gagers, three barrels; and upon every two and twenty barrels of ale, whether strong or small, returned by the gagers, two barrels; which said allowances and abatements the said commissioners to be appointed as aforesaid, and their sub-commissioners, are hereby authorized to allow and make accordingly.

XXIII. Provided always, that where any common brewer shall wittingly make a false entry, and be convicted for the same before the commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this act appointed; in that case such

brewer or brewers shall forfeit and lose, over and besides the penalties before mentioned, the said allowance so to be made, for six months then next ensuing.

XXIV. And be it enacted and ordained by the authority aforesaid, that no beer or ale shall be delivered in by such brewer or maker thereof to any victualler or other retailer thereof, until the rate which by such victualler or retailer is to be paid over and above the price of the said beer or ale, for or in respect of this duty, be first paid and satisfied by the said victualler or retailer to the brewer or maker thereof.

Beer or ale not to be delivered to retailers till they have paid the duties.

XXV. Provided always, that if any person or persons shall brew and sell by retail any small quantities of beer or ale in any fair within this realm, or dominions aforesaid, who is not otherwise any common or usual brewer or retailer thereof, and shall before any such selling and retailing thereof, well and truly pay and satisfy the duty due for the same to the commissioners or sub-commissioners within whose limits or division the said fair shall be held, or to their officers thereunto appointed, then such person or persons so brewing or retailing the same, and for so much and no more, nor otherwise, shall be freed and discharged from all penalties and forfeitures in and by this act before-mentioned and imposed; any thing therein contained to the contrary notwithstanding.

For beer or ale sold in fairs not by common brewers, duty to be paid before sale.

XXVI. Provided nevertheless, that it shall and may be lawful to and for the said commissioners and sub-commissioners respectively, to compound for this duty with any innkeeper, victualler, alehouse-keeper, or retailer of beer, ale, and other the liquors aforesaid, within their respective divisions, from time to time, in such manner and form as may be most for the advantage and improvement of the receipts thereof; any thing in this act before contained to the contrary notwithstanding.

Victuallers may compound.

XXVII. And it is further ordained and enacted by the authority aforesaid, that the lord treasurer or commissioners of the treasury for the time being, or such other person or persons as his Majesty shall appoint, shall have power, and are hereby authorized and impowered from time to time to treat, contract, conclude and agree with any person or persons for or concerning the farming of all or any the rates, duties and charges in this act mentioned upon beer, ale, perry, cyder, or other the liquors aforesaid, in any the respective counties, cities, or places of this realm, or dominions thereof, as may be for the greatest benefit and advantage of the said receipt, so as the same exceed not the term of three years.

Treasury may farm the duties for three years.

XXVIII. And be it further enacted, that every such contract, bargain and agreement of the lord treasurer or commissioners of the treasury, or other persons aforesaid on behalf of his Majesty on the one part, and the person or persons farming on the other part, shall be good and effectual in law to all intents and purposes.

XXIX. Provided always, to the end the aforesaid duty may be paid with most ease to the people, it is hereby further enacted, that the lord treasurer, commissioners of the treasury, or other persons aforesaid, shall not within six months after the commencement of this act, treat, conclude or agree with any person or persons touching the farming of this duty upon beer and ale in any the respective counties or places of this realm, or dominions thereof, other than with such person or persons as by the justices of peace of the said counties or places, or the major part of them, at their publick quarter sessions, shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such farm respectively, and may take the same; any thing in this act to the contrary thereof in any wise notwithstanding.

Persons named by the justice of peace to have the refusal.

XXX. Provided that the said duty shall not be let to any other person or persons than to the person or persons recommended by the justices, under the rate that it shall be tendered to and refused by such person or persons so recommended.

Forfeitures by
whom adjudg-
ed.

XXXI. And be it further enacted and ordained by the authority afore-
said, that all forfeitures and offences made and committed against this act, or
any clause or article therein contained, shall be heard, adjudged and deter-
mined by such person and persons, and in such manner and form as here-
after in and by this act is directed and appointed; that is to say, all such
forfeitures and offences made and committed within the immediate limits of
the chief office in *London*, shall be heard, adjudged and determined by the
said chief commissioners and governors of excise appointed by his Majesty,
or the major part of them; or by the commissioners for appeals and regu-
lating of this duty, or the major part of them, in case of appeal, and not
otherwise. And all such forfeitures and offences made and committed within
all, or any other the counties, cities, towns or places within this kingdom,
or dominions thereof, shall be heard and determined by any two of the
justices of the peace residing near to the place where such forfeitures shall
be made or offence committed: and in case of neglect or refusal of such ju-
stices of the peace by the space of fourteen days next after complaint made,
and notice thereof given to the offender, then the sub-commissioners, or the
major part of them appointed for any such city, county, town or place, shall
and are hereby empowered to hear and determine the same; and if the
party find himself aggrieved by the judgement given by the said sub-
commissioners, he shall and may appeal to the justices of the peace at the
next quarter sessions; who are hereby empowered and authorized to hear
and determine the same, whose judgement therein shall be final. Which
said commissioners for appeals and regulating of this duty, and the chief
commissioners for excise, and all justices of peace and sub-commissioners
aforesaid respectively, are hereby authorized and strictly enjoined and re-
quired, upon any complaint or information exhibited and brought of any
such forfeiture made, or offence committed contrary to this act, to summon
the party accused, and upon his appearance or contempt to proceed to the
examination of the matter of fact; and upon due proof made thereof,
either by the voluntary confession of the party, or by the oath of one or
more credible witnesses (which oath they or any two or more of them have
hereby power to administer) to give judgement or sentence according as
in and by this act is before ordained and directed; and to award and issue
out warrants under their hands for the levying of such forfeitures, penal-
ties and fines as by this act is imposed for any such offence committed, upon
the goods and chattles of the offender, and to cause sale to be made of
the said goods and chattles, if they shall not be redeemed within fourteen
days, rendering to the party the overplus, if any be; and for want of suf-
ficient distress, to imprison the party offending till satisfaction be made.

Fines may be
mitigated.

XXXII. Provided nevertheless, that it shall and may be lawful to and for
the respective justices of peace, commissioners for excise, or any two of them,
or their sub-commissioners respectively, from time to time, where they shall
see cause, to mitigate, compound or lessen such forfeiture, penalty or fine,
as in their discretion they shall think fit; and that every such mitigation and
payment thereupon accordingly made, shall be a sufficient discharge of the
said penalties and forfeitures to the persons so offending; so as by such miti-
gation the same be not made less than double the value of the duty of ex-
cise which should or ought to have been paid, besides the reasonable costs
and charges of such officer or officers, or others as were employed there-
in, to be to them allowed by the said justices; any thing in this act to the
contrary in any wise notwithstanding. And it is hereby further enacted
and ordained, that all fines, forfeitures and penalties mentioned in this act,
all necessary charges for the recovery thereof being first deducted, shall be
employed, three fourth parts thereof to and for the use of the King's
Majesty, and the other fourth part to the discoverer or informer of the
same. And for the better managing, collecting, securing, levying and reco-
vering of all and every the said rates and charges of excise hereby imposed,
and

Applied
3-4ths to the
King, 1-4th
to the inform-
er.

Head office in
London.

and set upon all or any the commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present act, be it further enacted and ordained by the authority aforesaid, and it is hereby enacted, that one principal head office shall be erected and continued in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit, for this duty, unto which all other officers for the same within *England* and *Wales*, and the town and port of *Berwick*, shall be subordinate and accountable: which said office shall be managed by such officers as shall be appointed by the King's Majesty as aforesaid, who, or any two of them, are hereby appointed and constituted commissioners and governors for the management of his Majesty's receipt of the excise, and to sit in some convenient place in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit.

Two commis-
sioners may
act.

XXXIII. And be it enacted by the authority aforesaid, that no person or persons shall be capable of intermeddling with any office or employment relating to the excise, until he or they shall before two or more justices of peace in the county where his or their employments shall be, or before one of the barons of the exchequer, take the oaths of allegiance and supremacy, which oaths they have hereby power to administer, together with this oath following, *mutatis mutandis*,

Commissioners
and officers
oath.

YOU shall swear to execute the office of *truly and faith-
fully without favour or affection, and shall from time to time true account
make, and deliver to such person or persons as his Majesty shall appoint to receive
the same, and shall take no fee or reward for the execution of the said office
from any other person than from his Majesty, or those whom his Majesty shall ap-
point in that behalf.*

XXXIV. And be it further enacted by the authority aforesaid, that every such justice of peace shall certify the taking of such oath to the next quarter sessions, there to be recorded.

To be certi-
fied at the
quarter ses-
sions.

And it is further enacted, that all parts of the cities of *London* and *Westminster*, with the borough of *Southwark* and the several suburbs thereof, and parishes within the weekly bills of mortality, shall be under the immediate care, inspection and management of the said head office: and such and so many subordinate commissioners and sub-commissioners, and other officers and ministers for the execution of the premises, shall be from time to time nominated and appointed by his Majesty in all and every other the counties, cities, towns and places within this kingdom of *England*, dominion of *Wales*, and port of *Berwick*, as from time to time his Majesty shall think fit. And it is hereby further enacted, that the said office of excise in all places where it shall be appointed, shall be kept open from eight of the clock in the morning till twelve of the clock at noon, and from two of the clock in the afternoon till five of the clock in the afternoon, for the due execution and performance of all and every the matters and things in this act appointed and required. And it is further hereby enacted, that the said chief commissioners of excise, or the major part of them, shall from time to time issue forth and pay such sum and sums of money as shall from time to time be received, collected or levied by virtue of this act, into his Majesty's receipt of exchequer.

Limits of the
head office.
*Parish of St.
Mary le bon is
added by 24
Geo. 2. c. 40.
§ 27.*

Office hours.
*Altered by 23
Geo. 2. c. 26.
§ 12.*

Money to be
paid into the
exchequer.

XXXV. Provided always and be it enacted, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, he or they shall and may plead the general issue, and give this act in evidence for his defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuit, then such defendant or defendants shall have double costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

Double costs.

XXXVI. Provided

Certiorari not
to supersede
proceedings.

XXXVI. Provided also and be it enacted, that no writ or writs of *certiorari* shall supersede execution or other proceedings upon any order or orders made by the justices aforesaid in pursuance of this act, but that execution and other proceedings shall and may be had and made thereupon, any such writ or writs or allowance thereof notwithstanding.

Edward Backwell not pre-
judiced.

XXXVII. Provided always, and be it further enacted, that this act or any thing therein contained shall not be prejudicial to *Edward Backwell* alderman of *London*, as to the sum of twenty eight thousand four hundred and fifty pounds, or any part thereof, by him advanced upon the credit of several orders of this present Parliament, and by them charged on the receipt of the grand excise; that is to say; the sum of five thousand pounds payable to his Majesty's surveyor general for the repair of his Majesty's houses, charged by virtue of an order of the sixth of *September* one thousand six hundred and sixty, with interest for the same; the sum of ten thousand pounds advanced to her highness the Princess Royal, being charged with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of ten thousand pounds payable to her Majesty the Queen of *Bohemia*, being charged together with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of three thousand four hundred and fifty pounds payable for provisions for *Dunkirk*, by an order of the twenty sixth of *November* one thousand six hundred sixty; which sum of twenty eight thousand four hundred and fifty pounds, together with interest for the same according to the tenor of the said orders, after the rate of six *per cent.* shall be paid to the said *Edward Backwell* or his assigns out of the grand excise, and the arrears thereof in course, as is by the said orders appointed: and in case the same shall fall short in payment by the twenty fifth of *December* one thousand six hundred and sixty, that then the remainder shall continue secured to him out of the whole excise in course as aforesaid; and that no other payments be made out of the excise but what is appointed by this present Parliament in course to precede the same, until the said debt due to the said *Edward Backwell* be satisfied; and that in case any part of the monies due to Alderman *Backwell* be paid out of that part of the excise which shall grow due to the King's Majesty, that then his Majesty shall be reimbursed the same out of the first monies that shall come in of the arrears of excise that will be due the said twenty fifth of *December*.

Continued to every King since for life, and carried to the aggregate fund by
1 Geo. 3. cap. 1.

C A P. XXIV.

An Act for taking away the Court of Wards and Liveries and Tenures in Capite, and by Knights Service, and Purveyance, and for setting a Revenue upon his Majesty in lieu thereof.

[So much thereof as relates to the Duties of Excise.]

The heredi-
tary excise
granted.

SECT.
XIV.

NOW to the intent and purpose that his Majesty, his heirs and successors, may receive a full and ample recompence and satisfaction as well for the profits of the said court of wards, and the tenures, wardships, liveries, primer seifins, ousterlemains, and other the premises and perquisites incident thereunto, and for all arrears any way due for the same; as also for all and all manner of purveyance and provisions herein before mentioned, and intended to be taken away and abolished; and all sums of money due or pretended to be due, or payable for and in respect of any compositions for the same.

XV. Be it therefore enacted by the authority aforesaid, that there shall be paid unto the King's Majesty, his heirs and successors for ever hereafter, in recompence

recompence as aforesaid, the several rates, impositions, duties and charges herein after expressed, and in manner and form following; that is to say,

- XVI. For every barrel of beer or ale above six shillings the barrel, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, one shilling three pence. Beer or ale above 6s. a barrel.
- XVII. For every barrel of six shillings beer or ale, or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out such beer or ale publicly or privately, to be paid by the said common brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, three pence. Beer or ale of 6s. a barrel.
- XVIII. For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, and so proportionably for a greater or lesser measure, one shilling three pence. Cyder, perry.
- XIX. For all metheglin or mead sold, whether by retail or otherwise, to be paid by the maker thereof, upon every gallon, one half penny. Metheglin, mead.
- XX. For every barrel of beer, commonly called vinegar-beer, brewed by any common brewer, in any common brewhouse, six pence. Vinegar-beer. Rep. 10 W. 3. c. 21. § 8.
- XXI. For every gallon of strong water or aqua-vitæ made and sold, to be paid by the maker thereof, one penny. Strong water.
- XXII. For every barrel of beer or ale imported from beyond the seas, three shillings. Beer or ale imported.
- XXIII. For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, five shillings. Cyder or perry imported.
- XXIV. For every gallon of spirits made of any kind of wine or cyder imported, two pence. Spirits imported.
- XXV. For every gallon of strong water perfectly made, imported from beyond the seas, four pence. Strong water imported. Explained 22 Car. 2. c. 4. § 2.
- XXVI. For every gallon of coffee made and sold, to be paid by the maker, four pence. Coffee. Rep. 1. W. & M. ft. 2. c. 6.
- XXVII. For every gallon of chocolate, sherbet and tea, made and sold, to be paid by the maker thereof, eight pence. Chocolate, &c. Rep. as to chocolate and tea, 1 W. & M. ft. 2. c. 6.

XXVIII. And be it further enacted and ordained by the authority aforesaid, that the several rates, duties and charges of excise or new impost above mentioned, hereby set or imposed upon all and every the said foreign liquors which shall be imported or brought into all or any the ports of this kingdom and dominions thereof aforesaid, from and after the five and twentieth day of December next, shall be from time to time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof. Excise on foreign liquors to be paid by the importer on entry before landing.

XXIX. And be it further enacted by the authority aforesaid, that all common brewers of beer and ale shall once in every week; and all innkeepers, alehouse-keepers, victuallers, and other retailers of beer, ale, cyder, perry, metheglin, or strong water, brewing, making or retailing the same, shall once in every month, make true and particular entries at the office of excise, within the limits of which the said commodities and manufactures are made, of all beer, ale, perry, cyder, metheglin, strong water, or other the liquors aforesaid, which they or any of them shall brew, make or retail in that week and month respectively as aforesaid. Brewers to account weekly; other retailers monthly.

XXX. And be it further enacted by the authority aforesaid, that all such common brewers who do not once a week make due and particular entries, shall forfeit ten pounds; and that every such innkeeper who doth not make true and particular entries once a month, shall forfeit five pounds; and that

every alehouse-keeper, victualler, or other retailer, who doth not once a month make due and particular entries, shall forfeit twenty shillings.

Of not clearing.

XXXI. And be it further enacted by the authority aforesaid, that every common brewer who shall not pay and clear off within a week after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty: and that every innkeeper, alehouse-keeper, victualler, or other retailer, who shall not pay and clear off within a month after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty. The said respective forfeitures to be levied upon their goods and chattles, in such manner and form as hereafter in this act is ordained and directed.

None compelled to go further than the next market town.

15 Car. 2. c. 11. § 9, 10.

XXXII. Provided that no such person as aforesaid shall be compelled by the commissioners or sub-commissioners of excise, to travel for the making of the said entries or payment of the said duties, or other cause whatsoever touching or concerning the same, if he live in a market town, out of the said town; if he live out of a market town, then to no other place than to the next market town to his habitation in the same county, on the market day.

Commissioners to appoint gagers.

XXXIII. And be it further enacted and ordained by the authority aforesaid, that the commissioners who shall be appointed by his Majesty for putting this act in execution, and their sub-commissioners in their respective circuits and divisions, shall hereby have power to constitute under their hands and seals, such and so many gagers as they shall find needful. Which gagers, and every of them, shall at all times, as well by night as by day; and if by night, then in the presence of a constable or other lawful officer; be permitted upon their request to enter the house, brewhouse, distilling-house, and all other houses and places whatsoever, belonging to or used by any brewer, innkeeper, victualler, or other retailer of beer brewing or making the same as aforesaid, or by any distiller of strong waters, or retailer of other the liquors aforesaid; and to gage all coppers, fats and vessels in the same; and to take an account of beer, ale, worts, perry, cyder, strong waters, aqua-vitæ, metheglin, or other the liquors aforesaid, in the said houses, places and vessels from time to time brewed, or made and distilled; and thereof to make return or report in writing to the said commissioners or sub-commissioners of excise, under whose office and limits such brewer, retailer, distiller or maker of the liquors aforesaid doth dwell and inhabit; leaving a true copy of such return in writing under his hand with such brewer, retailer, distiller or maker of the liquors aforesaid. And such reports or returns of the said gagers shall be a charge upon the said brewers, makers and retailers respectively. And if any such common brewer, maker or retailer shall refuse to permit any such gager or gagers to enter his brewhouse or any other place aforementioned, or to gage or take account of his brewing vessels, or of any such beer, ale, worts, perry, cyder, strong water, aqua-vitæ, metheglin, or other the liquors aforesaid, such brewer, retailer or distiller shall be forthwith forbidden by the said gager or gagers to sell, carry out or deliver to any of his customers any beer, ale, strong water, aqua-vitæ, or other the liquors aforesaid: and if any such brewer, retailer or distiller of any the liquors aforesaid after such warning given, shall sell, carry or deliver out the same, or any part thereof, not having paid and cleared the duty of excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of ten pounds as aforesaid for every offence, to be levied and recovered upon his or their goods and chattles in manner and form as hereafter in this act is provided.

Gagers may enter houses

and gage vessels,

and make report to commissioners,

leaving a copy with the brewer, distiller, &c.

Gager's report a charge.

Brewers, &c. obstructing, to be forbid selling.

Penalty on selling afterwards, not having cleared the duty.

36 Gallons a barrel of beer.

XXXIV. And for the avoiding of all incertainty and dispute touching the returns made or to be made by the gagers of any beer or ale so brewed as aforesaid; be it enacted and declared by the authority aforesaid, that every fix and thirty gallons of beer taken by the gage according to the standard of the ale quart, four whereof shall make the gallon, remaining in the custody

custody of the chamberlains of his Majesty's exchequer, shall be reckoned, accounted and returned by the gager for a barrel of beer: and every two and thirty gallons of ale taken by the gage according to the same standard, shall be in like manner reckoned, accounted and returned for a barrel of ale: and all other the liquors aforesaid according to the wine gallon.

XXXV. Provided always, and be it enacted and ordained by the authority aforesaid, that no brewers or retailers of beer and ale shall take any more in the price thereof, upon sale of the same, than according to the usual rates and prices; saving that every common brewer shall and may take and receive of all and every person and persons to whom he shall sell and deliver any beer or ale, the excise thereupon due as aforesaid, over and above the usual rates and prices.

XXXVI. And be it enacted by the authority aforesaid, that for the better encouragement of all common brewers and makers of beer or ale to make due entry and payment thereof, according as by this act is appointed; the said common brewer not selling the same by retail, for and in consideration of waste by fillings and leakage of their beer and ale, shall have and be allowed out of the said returns made by the gagers, the several allowances and abatements hereafter mentioned; that is to say, upon every three and twenty barrels of beer, whether strong or small, returned by the said gagers, three barrels; and upon every two and twenty barrels of ale, whether strong or small, returned by the gagers, two barrels; which said allowances and abatements the said commissioners to be appointed as aforesaid, and their sub-commissioners, are hereby authorized to allow and make accordingly.

XXXVII. Provided always, that where any common brewer shall wittingly or willingly make a false entry, and be convicted for the same before the commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this act appointed; in that case such brewer or brewers shall forfeit and lose, over and besides the penalties before mentioned, the said allowance so to be made, for six months then next ensuing.

XXXVIII. And be it enacted and ordained by the authority aforesaid, that no beer or ale shall be delivered in by such brewer or maker thereof to any victualler or other retailer thereof, until the rate which by such victualler or retailer is to be paid over and above the price of the said beer or ale, for or in respect of this duty, be first paid and satisfied by the said victualler or retailer to the brewer or maker thereof.

XXXIX. Provided always, that if any person or persons shall brew and sell by retail any small quantities of beer or ale in any fair within this realm, or dominions aforesaid, who is not otherwise any common or usual brewer or retailer thereof, and shall before any such selling and retailing thereof, well and truly pay and satisfy the duty due for the same to the commissioners or sub-commissioners within whose limits or division the said fair shall be held, or to their officers thereunto appointed, then such person or persons so brewing or retailing the same, and for so much and no more, nor otherwise, shall be freed and discharged from all penalties and forfeitures in and by this act before-mentioned and imposed; any thing therein contained to the contrary notwithstanding.

XL. Provided nevertheless, that it shall and may be lawful to and for the said commissioners and sub-commissioners respectively, to compound for this duty with any innkeeper, victualler, alehouse-keeper, or retailer of beer, ale, and other the liquors aforesaid, within their respective divisions, from time to time, in such manner and form as may be most for the advantage and improvement of the receipts thereof; any thing in this act before contained to the contrary notwithstanding.

XLI. And it is further ordained and enacted by the authority aforesaid, that the lord treasurer or commissioners of the treasury for the time being, or such other person or persons as his Majesty, his heirs and successors,

3. Gallons a barrel of ale.

Price of beer or ale not to be raised more than the excise.

2 Geo. 3. c. 14.

Allowance for leakage.

Forfeiture for false entry.

Beer or ale not to be delivered to retailers till they have paid the duty.

For beer or ale sold in fairs not by common brewers, duty to be paid before sale.

Victuallers may compound.

Treasury may farm the duties for three years.

cessors, shall appoint, shall have power, and are hereby authorized and empowered from time to time to treat, contract, conclude and agree with any person or persons for or concerning the farming of all or any the rates, duties and charges in this act mentioned upon beer, ale, perry, cyder, or other the liquors aforesaid, in any the respective counties, cities, or places of this realm, or dominions thereof, as may be for the greatest benefit and advantage of the said receipt, so as the same exceed not the term of three years.

XLII. And be it further enacted, that every such contract, bargain and agreement of the lord treasurer or commissioners of the treasury, or other persons aforesaid on behalf of his Majesty on the one part, and the person or persons farming on the other part, shall be good and effectual in law to all intents and purposes.

Persons named by the justices of peace to have the refusal.

XLIII. Provided always, to the end the aforesaid duty may be paid with most ease to the people, it is hereby further enacted, that the lord treasurer, commissioners of the treasury, or other persons aforesaid, shall not within six months after the commencement of this act, treat, conclude or agree with any person or persons touching the farming of this duty upon beer and ale in any the respective counties or places of this realm, or dominions thereof, other than with such person or persons as by the justices of peace of the said counties or places, or the major part of them, at their public quarter sessions, shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such farm respectively, and may take the same; any thing in this act to the contrary thereof in any wise notwithstanding.

XLIV. Provided that the said duty shall not be let to any other person or persons than to the person or persons recommended by the justices, under the rate that it shall be tendered to and refused by such person or persons so recommended.

Forfeitures by whom adjudged.

XLV. And be it further enacted and ordained by the authority aforesaid, that all forfeitures and offences made and committed against this act, or any clause or article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this act is directed and appointed; that is to say, all such forfeitures and offences made and committed within the immediate limits of the chief office in *London*, shall be heard, adjudged and determined by the said chief commissioners and governors of excise appointed by his Majesty, or the major part of them; or by the commissioners for appeals and regulating of this duty, or the major part of them, in case of appeal, and not otherwise. And all such forfeitures and offences made and committed within all, or any other the counties, cities, towns or places within this kingdom, or dominions thereof, shall be heard and determined by any two or more of the justices of the peace residing near to the place where such forfeitures shall be made or offence committed; and in case of neglect or refusal of such justices of the peace by the space of fourteen days next after complaint made, and notice thereof given to the offender, then the sub-commissioners, or the major part of them appointed for any such city, county, town or place, shall and are hereby empowered to hear and determine the same; and if the party find himself aggrieved by the judgement given by the said sub-commissioners, he shall and may appeal to the justices of the peace at the next quarter sessions; who are hereby empowered and authorized to hear and determine the same, whose judgement therein shall be final. Which said commissioners for appeals and regulating of this duty, and the chief commissioners for excise, and all justices of peace and sub-commissioners aforesaid respectively, are hereby authorized and strictly enjoined and required, upon any complaint or information exhibited and brought of any such forfeiture made, or offence committed contrary to this act, to summon the party accused, and upon his appearance or contempt to proceed to the examination of the matter of fact; and upon due proof made thereof,

either by the voluntary confession of the party, or by the oath of one or more credible witnesses (which oath they or any two or more of them have hereby power to administer) to give judgement or sentence according as in and by this act is before ordained and directed; and to award and issue out warrants under their hands for the levying of such forfeitures, penalties and fines as by this act is imposed for any such offence committed, upon the goods and chattles of the offender; and to cause sale to be made of the said goods and chattles, if they shall not be redeemed within fourteen days, rendering to the party the overplus, if any be; and for want of sufficient distress, to imprison the party offending till satisfaction be made. See 27 Geo. 2. c. 20.

XLVI. Provided nevertheless, that it shall and may be lawful to and for the said respective justices of peace, commissioners for excise, or any two of them, or their sub-commissioners respectively, from time to time, where they shall see cause, to mitigate, compound or lessen such forfeiture, penalty or fine, as in their discretion they shall think fit; and that every such mitigation and payment thereupon accordingly made, shall be a sufficient discharge of the said penalties and forfeitures to the persons so offending; so as by such mitigation the same be not made less than double the value of the duty of excise which should or ought to have been paid, besides the reasonable costs and charges of such officer or officers, or others as were employed therein, to be to them allowed by the said justices; any thing in this act to the contrary in any wise notwithstanding. And it is hereby further enacted and ordained, that all fines, forfeitures and penalties mentioned in this act, all necessary charges for the recovery thereof being first deducted, shall be employed, three fourth parts thereof to and for the use of the King's Majesty, and the other fourth part to the discoverer or informer of the same. Applied 3-4ths to the King, 1-4th to the informer. And for the better managing, collecting, securing, levying and recovering of all and every the said rates and charges of excise hereby imposed and set upon all or any the commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present act, be it further enacted and ordained by the authority aforesaid, and it is hereby enacted, that one principal head office shall be erected and continued in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit, for this duty, unto which all other officers for the same within *England* and *Wales*, and the town and port of *Berwick*, shall be subordinate and accountable: which said office shall be managed by such officers as shall be appointed by the King's Majesty as aforesaid, who, or any two of them, are hereby appointed and constituted commissioners and governors for the management of his Majesty's receipt of the excise, and to sit in some convenient place in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit, for the ends aforesaid. Head office in London.

XLVII. And be it enacted by the authority aforesaid, that no person or persons shall be capable of intermeddling with any office or employment relating to the excise, until he or they shall before two or more justices of peace in the county where his or their employments shall be, or before one of the barons of the exchequer, take the oaths of allegiance and supremacy, which oaths they have hereby power to administer, together with this oath following, *mutatis mutandis*, Two commissioners may act.

YOU shall swear to execute the office of *truly and faithfully without favour or affection, and shall from time to time true account make, and deliver to such person or persons as his Majesty shall appoint to receive the same, and shall take no fee or reward for the execution of the said office from any other person than from his Majesty, or those whom his Majesty shall appoint in that behalf.*

H

XLVIII. And

To be certified at the quarter sessions.

Limits of the head office.

Parish of St. Mary le bon is added by 24 Geo. 2. c. 40. § 27.

Office hours. Altered by 23 Geo. 2. c. 26. § 12.

Money to be paid into the exchequer.

General issue.

Double costs.

Certiorari not to supersede proceedings.

General pardon by 12 Car. 2. c. 11. not affected.

Edward Backwell not prejudiced.

XLVIII. And be it further enacted by the authority aforesaid, that every such justice of peace shall certify the taking of such oath to the next quarter sessions, there to be recorded.

And it is further enacted, that all parts of the cities of *London* and *Westminster*, with the borough of *Southwark* and the several suburbs thereof, and parishes within the weekly bills of mortality, shall be under the immediate care, inspection and management of the said head office: and such and so many subordinate commissioners and sub-commissioners, and other officers and ministers for the execution of the premises, shall be from time to time nominated and appointed by his Majesty, his heirs and successors, in all and every other the counties, cities, towns and places within this kingdom of *England*, dominion of *Wales*, and port of *Berwick*, as from time to time his Majesty, his heirs and successors shall think fit. And it is hereby further enacted, that the said office of excise in all places where it shall be appointed, shall be kept open from eight of the clock in the morning till twelve of the clock at noon, and from two of the clock in the afternoon till five of the clock in the afternoon, for the due execution and performance of all and every the matters and things in this act appointed and required. And it is further hereby enacted, that the said chief commissioners of excise, or the major part of them, shall from time to time issue forth and pay such sum and sums of money as shall from time to time be received, collected or levied by virtue of this act, into his Majesty's receipt of exchequer.

XLIX. Provided always and be it enacted, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, he or they shall and may plead the general issue, and give this act in evidence for his defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuit, then such defendant or defendants shall have double costs to him or them awarded against such plaintiff or plaintiffs.

L. Provided also and be it enacted, that no writ or writs of *certiorari* shall supersede execution or other proceedings upon any order or orders made by the justices aforesaid in pursuance of this act, but that execution and other proceedings shall and may be had and made thereupon, any such writ or writs or allowance thereof notwithstanding.

LI. Provided, that this act or any thing therein contained shall not extend, or be construed to extend in any manner to weaken or invalidate one act of this present Parliament intituled, *An act of free and general pardon, indemnity and oblivion*; but that every clause, article, matter, and thing therein mentioned and comprized, shall, notwithstanding this act or any matter or thing therein, remain good and valid, and be of the same force, virtue and effect as if this act had never been made.

LII. Provided always, and be it further enacted, that this act or any thing therein contained shall not be prejudicial to *Edward Backwell* alderman of *London*, as to the sum of twenty eight thousand four hundred and fifty pounds, or any part thereof, by him advanced upon the credit of several orders of this present Parliament, and by them charged on the receipt of the grand excise; that is to say, the sum of five thousand pounds payable to his Majesty's surveyor general for the repair of his Majesty's houses, charged by virtue of an order of the sixth of *September* one thousand six hundred and sixty, with interest for the same; the sum of ten thousand pounds advanced to her highness the Princess Royal, being charged with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of ten thousand pounds payable to her Majesty the Queen of *Bohemia*, being charged together with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of three thousand four hundred and fifty pounds payable for provisions for *Dunkirk*, by order of the twenty sixth of *November* one thousand six hundred and sixty; which sum of twenty eight thousand

thousand four hundred and fifty pounds, together with interest for the same according to the tenor of the said orders, after the rate of six *per cent.* shall be paid to the said *Edward Backwell* or his assigns out of the grand excise, and the arrears thereof in course, as is by the said orders appointed: and in case the same shall fall short in payment by the twenty fifth of *December* one thousand six hundred and sixty, that then the remainder shall continue secured to him out of the whole excise in course as aforesaid; and that no other payments be made out of the excise but what is appointed by this present Parliament in course to precede the same, until the said debt due to the said *Edward Backwell* be satisfied; and that in case any part of the monies due to Alderman *Backwell* be paid out of that part of the excise which shall grow due to the King's Majesty, that then his Majesty shall be reimbursed the same out of the first monies that shall come in of the arrears of excise that will be due the said twenty fifth of *December*.

Anno decimo quinto CAROLI II. Regis.

C A P. XI.

An additional Act for the better ordering and collecting the Duty of Excise, and preventing the Abuses therein.

FOR the preventing of the frauds and deceits of brewers, and other persons who make beer and ale, and other exciseable liquors to sell, and of the abuses committed by the officers, collectors and managers of the excise, to the great decay of his Majesty's revenue of excise and obstruction of the due and orderly collecting of the same, and for supply and amendment of certain defects in the laws and statutes relating to the duty of excise, as well for the support and advance of the said revenue as for the ease of the people; be it enacted by the King's most excellent Majesty, by and with the consent of the Lords spiritual and temporal, and of the Commons in this Parliament assembled, and by authority of the same, that no common brewer, innkeeper, victualler or other retailer of beer or ale, shall at any time after the first day of *September* one thousand six hundred sixty three, without first giving notice thereof at the next office of excise, or to the commissioners, farmers or sub-commissioners of excise, or one of them, within the limits and jurisdiction of whose office he or they do or shall inhabit, erect, set up, alter or enlarge any tun, fat, back, cooler or copper, and shall make use of any of them for the brewing or making any beer or ale, or worts, or shall make use of or keep any private and concealed storehouse, cellar, or other place for the laying of any beer or ale or worts in cask, other than such as are already openly set up, erected and made use of in his common and usual brewhouse, and now openly discovered and known; upon pain to forfeit the sum of fifty pounds for every tun, fat, back, copper and cooler set up and made use of without such notice given as aforesaid, and contrary to the true intent and meaning hereof: and that all and every other person or persons in whose occupation any house, messuage, outhouse or other place whatsoever is or shall be, where any such private and concealed tun, back, cooler or storehouse shall be found and discovered, shall also forfeit and lose the sum of fifty pounds; to be levied and recovered in manner and form as in and by this present act is hereafter directed and ordained: and moreover, every such private and concealed tun, fat, back, copper or cooler so discovered and found as aforesaid, or altered or enlarged, together with all beer, ale or worts therein being, shall and may be taken up, seized, carried away, and delivered to the overseers for the poor, to be sold for the use of the poor, or distributed amongst them.

II. And be it further enacted by authority aforesaid, that from and after the eighth day of *November*, in the year of our Lord one thousand six hundred

Notice to be given of brewing vessels.

Explained 1. W. & M. ft. 1. c. 24. § 11.

Commissioners not to be farmers, et vice versa.

17 Car. 2. c.
23.

12 Car. 2. c.
24.

Penalty.

Such patents
void.

Penalty of
corrupt judge-
ment by com-
missioners who
are now farm-
ers.
EXP.

Double costs
for frivolous
appeals from
those commis-
sioners.

Gagers to give
brewers a co-
py of his re-
turn.

dred sixty and five, no person or persons whatsoever nominated by his Majesty to be in commission for the regulating of his Majesty's revenue of excise, or for the exercise of any the powers or authorities mentioned in an act intituled, *A grant of certain impositions upon beer, ale and other liquors for the increase of his Majesty's revenue during his life*; or one other act intituled, *An act for taking away the court of wards and liveries, and tenures in capite by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; or in this present act, shall presume to farm the said revenue of his Majesty either directly or indirectly, by obtaining letters patents to him or themselves thereof, or any person or persons whatsoever intrusted for him or them, or to or for his or their use, benefit or behoof: nor that any person or persons whatsoever being a farmer of the said revenue, shall be any way capable to be nominated a commissioner for the regulating his Majesty's said revenues of excise, or exercising any powers or authorities concerning the same: but if any person or persons who stand thus disabled as aforesaid to be nominated a commissioner, shall become a farmer, and shall in either of the said cases nevertheless presume directly or indirectly to act as a commissioner, farmer or sub-commissioner, to execute the powers and authorities aforesaid, either alone or jointly with other persons that are farmers, or else with any other who are not farmers, shall from and after such his acting lose the benefit of his said farm, and be thenceforth totally for ever disabled to be either farmer of the said revenue or commissioner for the regulating thereof, and exercising the powers aforesaid: and that all and every act and acts done by any commissioner or commissioners, or sub-commissioners, being farmer or farmers, by him or themselves, or jointly with others who are not farmers, shall be void in law and of none effect; and that all and every person or persons any way molested or troubled by the command and authority of such commissioner or commissioners acting by him or themselves, or together with others who are not farmers or commissioners, may bring his action at law for the same in any of his Majesty's courts at *Westminster*, and thereby recover his damages against any such commissioner or commissioners; any law or statute to the contrary notwithstanding.

III. And that all and every letters patents to be made from and after the tenth day of *April*, in the year of our Lord one thousand six hundred sixty and three, enabling any farmer or farmers of the excise to be commissioner or commissioners, or sub-commissioners, shall be utterly void and of none effect; any thing in any of the said acts to the contrary notwithstanding.

IV. And that if any commissioner or sub-commissioner, commissioners or sub-commissioners, who by colour or virtue of any letters patents are now both commissioners or sub-commissioners for regulating the said revenue, and likewise farmers of the said revenue, shall give any false and corrupt judgement in advancement of the benefit of his or their said farm to the brewers damage, contrary to law, he or they shall forfeit for every such judgement so falsely and corruptly given, double costs to the party so injured by the said corrupt and false judgement: and in case any person shall unjustly complain of any judgement of the commissioners or sub-commissioners as aforesaid, and so shall be found upon his appeal, the said party shall forfeit double costs to the said commissioners for such unjust vexations, to be recovered by information, bill or plaint in any court of record.

V. And be it further enacted by the authority aforesaid, that from and after the first day of *September*, in the year of our Lord one thousand six hundred sixty and three, all and every gager or gagers of the excise who shall take an account of any beer or ale brewed or made by any common brewer, shall weekly after such common brewer hath made or ought to have made his entry at the office of excise, and not otherwise, make and deliver to such common brewer at his house, or to some of his servants in his behalf, a true copy under his or their hand of such return or report as he or they have made thereof to the commissioners or sub-commissioners of excise

excise respectively; upon pain to forfeit for every neglect or refusal the sum of forty shillings.

VI. Provided nevertheless, that no such common brewer or brewers shall be sued or prosecuted for any penalty or forfeiture by him or them incurred for or by reason of any misentry or short entry, if he or they shall within the space of one week after the delivery of such copy as aforesaid, certify his or their entry according to the said return, or otherwise discharge himself.

Brewer not punished for misentry if rectified in a week.
See 1 W. & M. ft. 1. c. 24. § 10.

VII. Be it enacted, that from and after the said first day of *September* one thousand six hundred sixty three, and as often as there shall be occasion, two able artists shall be appointed, one of them by his Majesty's commissioners, farmers or sub-commissioners for excise, and the other by the brewers of any city or place; which said artists shall take an oath, which oath any one justice hath hereby power to administer, to take and compute the just contents and gage of all coppers, fats, tuns, backs and coolers, and all other brewing vessels of that nature, belonging to all or any brewer or brewers of beer or ale to sell, and to deliver and give under their hands one copy of the particular contents of all such vessels to the aforesaid commissioners, farmers and sub-commissioners, and another true copy thereof to each and every such respective brewer; which computation by the artists aforesaid, shall answer and be according to the measures and proportions exprest in the said former acts for excise.

Two gagers to gage on oath, and give copies.

VIII. And be it further enacted, that no commissioner, farmer or sub-commissioner for the excise, or common brewer of ale or beer to sell, or inn-keeper whatsoever, shall from and after the said first day of *September*, have power to act in or execute as a justice of the peace any of the powers, clauses or things contained in any of the laws made for and concerning the excise, or in this present act: and if any of the said persons shall presume to act or execute any thing contrary hereunto, it is hereby further declared, that all such things so acted or executed by any of them, are and shall be utterly void and null to all intents and purposes.

Commissioners or brewers not to act as justices in excise matters.

IX. And whereas by the said recited acts it is enacted, that no person shall be compelled by the commissioners or sub-commissioners of excise to travel for the making of his entries or payment of the duties of excise, or other cause whatsoever touching or concerning the same, if he live in a market town out of the said town, and if he live out of a market town, then to no other place than to the next market town to his habitation in the same county on the market day; and nevertheless the commissioners and sub-commissioners or their officers, have not accordingly kept officers in the market towns in many counties within *England* and *Wales*, whereby such entries and payments for the duties of excise might be had and made, and yet do take and levy the penalties and forfeitures in the said acts mentioned for non-entry and payment of the duty, and do otherwise thereupon grieve and vex his Majesty's subjects, contrary to the true intent and meaning of the said acts;

X. Be it therefore enacted by the authority aforesaid, that from and after the said first day of *September*, in the year of our Lord one thousand six hundred sixty and three, the commissioners, farmers or sub-commissioners in each county within *England* and *Wales*, shall constitute and appoint, or depute under their hands and seals, such person or persons as they shall think needful in each respective market town, to be there upon every market day, in some known and public place for the receiving of the said entries and duties of excise, and for performing all other matters and things touching the said duty, according to the said acts and this present act; which said person and persons so constituted or deputed (and the place where they intend to hold or keep such office, being on the next market day after such constitution or deputation published in full and open market) shall attend at such office on every market day in such market town; and shall keep the said

Officers to attend in market towns on market days.

Altered by 23
Geo. 2. c. 26.
§ 12.
Penalty 10l.

office open from nine of the clock in the morning until twelve of the clock at noon, and from two of the clock in the afternoon until five of the clock in the afternoon. And in case such office shall not be so kept and attended in each market town respectively, the commissioners, farmers, sub-commissioners or other person or persons so neglecting or refusing to do the same, shall for every market day forfeit ten pounds; the one half to the King's Majesty, his heirs and successors, and the other half to him or them that will inform and sue for the same in any of his Majesty's courts of record by action of debt, bill, plaint or information, wherein no essoin, protection or wager of law shall be admitted or allowed: and such person as shall come to such market town to make such entry or payment of the duties, and shall tender the same according to the said acts, and be able to prove such tender by the oath of one or more sufficient witness, shall not be liable to any penalty or forfeiture imposed by the said acts, for such weekly or monthly entries or payments as should have been made or paid on such market day; any article, clause or thing in any or either of the said acts or this present act to the contrary notwithstanding.

Beer to be carried out between 3 in the morning and 9 at night in summer, and between 5 in the morning and 7 at night in winter.

20s. penalty.

Not to mix strong beer with small after the gage, without notice,

nor conceal beer from the gager.

20s. penalty.

See 1 W. & M. c. 24. § 11.

All brewing vessels, &c. liable for the duties and penalties.

XI. And be it further enacted by the authority aforesaid, that from and after the said first day of *September*, no common brewer of beer or ale shall sell, deliver or carry out any beer or ale to any his customers, either in whole cask or by the gallon, in any city, town corporate or market town, before notice given to an officer of excise, but between the hours of the day hereafter mentioned; that is to say, from the twenty fifth day of *March* to the twenty ninth day of *September* yearly, between the hours of three of the clock in the morning and nine of the clock in the evening; and from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of five of the clock in the morning and seven of the clock in the evening; upon pain that every brewer doing contrary hereunto, shall for every such offence forfeit and lose the sum of twenty shillings for every barrel of beer or ale that shall be so carried out contrary to the true meaning of this act, to be levied and recovered as in and by this present act is hereafter enacted and appointed.

XII. And be it further enacted by authority aforesaid, that if any common brewer, innkeeper, victualler or other retailer of beer or ale, shall at any time after the first day of *September*, after an account hath been taken by the said gager or gagers of the quantity and quality of the beer, ale or worts found in his tun and other brewing vessels, convert any part of his small beer or small worts so taken account of into strong beer or ale, by mingling, letting down or striking over any such strong ale or strong worts into, with, or amongst any such small beer or small worts, and shall sell, deliver out or retail the same, or any part thereof, without giving notice to the same gager or gagers of the quantity so mingled and converted as aforesaid; or if any such brewer or retailer as aforesaid shall after the said time hide, conceal or convey any beer, ale or worts not gaged, from the sight or view of the gager or gagers appointed to take account of the same, whereby the King's Majesty or his commissioners or farmers shall or may be defrauded in any manner or wise of the duties due for the same, or any part thereof; every such common brewer victualler and retailer for every barrel of beer or ale by him or them so mingled, converted, sold, delivered, hid, concealed or conveyed away contrary to the true intent and meaning hereof, shall forfeit and lose the sum of twenty shillings, to be levied and recovered in manner and form as in and by this present act is herein after ordained and appointed.

XIII. And be it further declared and enacted, that all and every the brewing vessels and utensils for brewing, into whose hands soever the same shall come, and by what conveyance or title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the debts and duties of excise in arrear, and owing by any person or persons for

for any beer or ale made within the said brewhouse; and shall also be subject to all penalties and forfeitures incurred by such person or persons so using the said brewhouse for any offence against the laws and statutes for excise; and that it shall be lawful in all cases to levy debts and penalties, and use such proceedings against the utensils therein contained, as it may be lawful to do in case the debtor or offender using the said utensils had been truly and really owner and proprietor of the same.

XIV. And be it further enacted by authority aforesaid, that after the first day of *September*, no common brewer of beer or ale, nor any other person whatsoever, who hath or shall compound for the duties of excise for beer or ale by him brewed or to be brewed, shall during the term of such composition brew or make, or suffer or permit any beer or ale to be brewed or made within his brewhouse for any common brewer whatsoever, without first giving notice, as well of every particular brewing, as of the quantity and quality of the beer and ale at every such brewing intended to be brewed and made, unto the respective commissioners, farmers or sub-commissioners of excise, within the districts of whose office such common brewer doth or shall inhabit, and forthwith paying down unto the said respective commissioners, farmers or sub-commissioners, the full excise of all the said beer and ale; upon pain that as well the brewer who shall brew the same as the brewer for whom the said beer or ale shall be brewed, shall forfeit and lose for every barrel the sum of five pounds, the one moiety to the King's Majesty, and the other moiety to the informer that shall sue for the same in any court of record.

No compounder to brew for other brewers without first giving notice and paying the duties.

5*l.* per barrel penalty on each party.

XV. And be it further enacted by the authority aforesaid, that from and after the said first day of *September*, no person or persons shall be permitted to sell or retail any coffee, chocolate, sherbet or tea, without licence first obtained and had by order of the general sessions of the peace in the several and respective counties, certificate being first shewed that they have given good security for the due payment of their dues to the King, or the chief magistrate of the place in whose jurisdiction he or they do or shall inhabit or dwell, for the selling or retailing of the same; nor shall any licence be granted to any retailer until security first given by recognizance or otherwise; for which licence, recognizance and security twelve pence shall be given, and no more, for the payment of the excise. And every person or persons selling or retailing any of the said liquors without licence had, and security given as aforesaid, shall forfeit and lose the sum of five pounds for every month he or they shall continue selling or retailing the same.

Licence for retailing sherbet, &c.

Not in force as to coffee chocolate or tea, since 1 W. & M. ft. 2. c. 6.

XVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *September*, no brewer or other person whatsoever shall bribe or corrupt, or give any money, fee or other reward whatsoever, to any gager or gagers, or other officer whatsoever, to make any false return or report into the office of excise, of any beer, ale or other liquors exciseable made or brewed, or to be made or brewed, within his or their charge, division or walk, or to forbear or omit the doing or executing of his or their places or employments; upon penalty of ten pounds for every such offence: and that no sworn gager or gagers, or other officer whatsoever, shall directly or indirectly take and receive any bribe, money, fee, gift or other reward of any brewer or other person whatsoever, for any cause or matter relating to the excise; upon penalty that every such sworn gager or other person so offending, shall for every such offence forfeit and lose the sum of ten pounds. All and every of which said respective offences shall be proved by the oaths of two lawful and credible witnesses before two justices of the peace, or chief magistrate of the place where such offence shall be committed; which said justices or magistrates respectively have hereby power to administer the said oaths, and also to examine, adjudge and determine the same, and to cause such penalties by warrant under their hands and seals, to be levied by distress and sale of the offender's goods, rendering to the party the overplus; and

10*l.* penalty on brewer, &c. corrupting a gager, and on the gager.

See 11 Geo. 1. c. 30. § 40. & 9 Geo. 2. c. 35. § 24.

Proof by two witnesses before two justices.

for

for want of such distress to commit every such offender to the common gaol of such county or place, there to remain by the space of three months without bail or mainprize.

Foreign liquors not to be landed before entry made, and the duties paid; and in presence of an officer; and by warrant of the collector.
1. Vent. 62.

XVII. And for the better levying and collecting the duties of excise upon all foreign or imported liquors, be it enacted by authority aforesaid, that no such foreign or imported liquors shall be landed or put on shore out of any ship or vessel from beyond the seas, before due entry be first made thereof with the officer or collector appointed for the excise in the port or place where the same shall be imported, or before the duty of excise due and payable for the same be fully satisfied and paid; and that every warrant for the landing or delivering of any such foreign liquors shall be signed by the hand of the said officer or collector of the excise in the said port or place respectively, upon pain that all such foreign liquors as shall be landed, put on shore or delivered contrary to the true intent and meaning hereof, or without the presence of an officer or waiter for the excise, or the value thereof, shall be forfeited and lost, the one moiety to the King's Majesty; and the other moiety to him or them who shall or will seize, inform or sue for the same, to be recovered of the importer or proprietor thereof.

Brought by coast cocquet to be entered.

XVIII. And that no person or persons whatsoever bringing any exciseable liquors (except, beer, ale, cyder, perry and metheglin) into any part or place of this realm, by coast-cocquet, transire or certificate, nor any person or persons to whom the same or any of them shall be consigned, shall land, or cause any such exciseable liquors (except before excepted) to be landed or put on shore, without making or causing due entry to be made of the same, with the officer or officers of the excise for the time being appointed to receive and take such entries within the port or place where the same shall be landed; upon pain in every such case as aforesaid to forfeit double the value of the said liquors landed or put on shore, contrary to the true intent and meaning hereof.

No appeal till the single duty is deposited, and security given for the penalty.

XIX. Provided also, and be it further enacted and ordained by authority aforesaid, that no appeal in any cause of excise whatsoever shall be admitted, until the party appellant shall have first deposited and laid down the single duty of excise in the hands of the commissioners, farmers or sub-commissioners of excise, within whose jurisdiction or division the said cause was originally heard and determined, and have given security to the commissioners of appeal, or justice of the peace respectively where such cause is to be finally adjudged, for all such fine, forfeiture and penalty, as upon such hearing and determination was adjudged against him; and that if upon the hearing and determining of any such appeal the said original judgment shall happen to be reversed and made null, then and in every such case the said commissioners, farmers or sub-commissioners of excise, in whose hands the said single duty of excise was deposited, shall restore and deliver back the same or as much thereof as shall be adjudged by the commissioners of appeals, or justices of the peace respectively to the said appellant; and the party originally prosecuting shall pay him double costs; but in case the first judgment shall be affirmed, the party appealing shall pay the like costs unto the commissioner or commissioners complained of; any thing in this act or in any other act or statute whatsoever to the contrary thereof contained in any wise notwithstanding.

Double costs on affirmance or reversal.

Vinegar-beer.
Rep. 10 W. 3.
c. 21. § 8.

XX. And be it further enacted by the authority aforesaid, that all and every person or persons whatsoever brewing or making any beer, whether in a common brewhouse or otherwise, for sale, or to convert into vinegar for sale, shall pay for every barrel of such vinegar-beer so made and brewed, the several and respective sums already imposed and set by any the acts of excise above mentioned upon vinegar-beer brewed by any common brewer in any common brewhouse; any thing in the said acts or either of them to the contrary notwithstanding.

XXI. And it is hereby further declared, that every college and hall in either of the universities, which before the duty of excise was imposed did brew their own beer and ale within their own precincts, and size it out to their respective members within their own precincts only, are not liable to the payment of any duty of excise for the same, either by this or any the fore-mentioned acts. Colleges who brewed their own beer before, exempted.

XXII. Provided also, and be it enacted, that all differences, appeals and complaints that shall happen and arise between party and party in order to the payment of the duty of excise, shall be heard and determined in the proper county, or in the several ridings and divisions of *Yorkshire* and *Lincolnshire*, where they shall arise, and not elsewhere. Appeals, &c. to be heard in the proper county.

XXIII. And be it further enacted by the authority aforesaid, that no farmer, commissioner, sub-commissioner or other officer of excise, shall directly or indirectly take or receive any money, fee or reward, for or concerning the taking of any bond, or giving any receipt or note in writing, relating to the excise, to or from any person or persons whatsoever; upon pain that every such person so offending shall for every such offence forfeit the sum of ten shillings. Not to take fees for taking bonds or giving receipts.

XXIV. And be it further enacted by the authority aforesaid, that the justices of the peace or any two or more of them, or chief magistrates in the several counties, cities, divisions and places within *England* and *Wales* respectively, shall meet once in every month in their respective divisions, or oftener if there shall be occasion, to hear, determine and to adjudge all matters and offences against this or the aforesaid acts. Two justices, &c. to meet monthly to hear all matters.

XXV. And be it further enacted by the authority aforesaid, that one third part of all fines, penalties and forfeitures not herein otherwise disposed, shall be to the King's Majesty, his heirs and successors, and one other third part to the poor of the parish where the offence shall be committed, and the other third part to him that shall inform and sue for the same: and that all fines, penalties and forfeitures for which no remedy is ordained for recovering thereof by this act, shall be recovered by action of debt, bill, plaint or information in any court of record within such county, city or corporation where the offence shall be committed, or by such other ways and means, and in such manner as by the said former act is directed and appointed. Penalties applied, 1-third to the King, 1-third to the poor, and 1-third to the informer. How recovered.

XXVI. Provided always, that after the said third day of *September*, no appeal in any matter or cause of excise within the immediate limits of the chief office of *London*, nor within the limits of the present farm of *London*, during the continuance of such farm, shall be admitted, unless the same be brought within two months next after the first judgement, and notice thereof given or left at the dwelling house of the party or parties concerned therein; nor shall any appeal in any matter or cause of excise in any other county, city, town or place be admitted, unless the same be brought within four months after the first judgement, and notice given as aforesaid; any thing in this act to the contrary notwithstanding. Appeals in London, &c. to be brought in 2 months, and notice given. Elsewhere in 4 months.

XXVII. Provided nevertheless, and it is hereby enacted, that no commissioner, farmer, sub-commissioner or other person employed or to be employed in the farming, collecting or taking accounts for the duty of excise, do after the first day of *September* next take upon him or them any such office, or proceed in execution of any such employment, until he or they have first taken the oaths appointed to be taken by the act of Parliament, intituled *A grant of certain impositions on beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, before the respective persons appointed in the said act of Parliament; and have entered his certificate for taking the said oaths with the auditor of excise; under the penalty of fifty pounds for every month he or they shall so neglect to take the same. All officers to take the oaths.

Anno decimo quinto

C A R O L I II. Regis.

C A P. XII.

An explanatory Act for Recovery of the Arrears of Excise.

EXP.
Sureties an-
swerable for
officers then
chargeable,
and not par-
doned.

BE it declared and enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and of the Commons in this present Parliament assembled, and by authority of the same, that where any commissioner, sub-commissioner, treasurer, and all other officers which were heretofore employed in the receipt of the excise, farmer or collector of excise, which are and standeth charged with, or accountable for any duties of excise by him or them received, farmed or detained, or any ways due from the persons before named, or any of them, and not pardoned by the late act intituled *An act of free and general pardon, indemnity and oblivion*, that there and in such case all and every the sureties of such person and persons charged or chargeable as aforesaid, shall be deemed and taken to be liable and answerable according to the nature of their respective securities; any doubt or question made touching the construction of the said late act of free and general pardon to the contrary notwithstanding.

Summons left
at such per-
son's house
good notice.

II. And be it further declared and enacted by the authority aforesaid, that where the commissioners of excise for the time being, or the major part of them, have issued out any summons or warning which hath been left at the house or usual place of residence, or with the wife, child, or menial servant of any the aforesaid person or persons chargeable or accountable as aforesaid, the same shall be deemed and adjudged a good and sufficient summons, and as legal and effectual a notice as if the same had been actually delivered to the proper hands of such person or persons to whom the same was directed; any doubt or question thereof made to the contrary notwithstanding.

The last section of this act is printed as a perpetual law, in the collection of excise laws published in 1737 in octavo: but it appears to relate only to the officers of excise and their sureties at the time of passing this act; and therefore the effect of it is enacted again by 32 Geo. 2. cap. 17.

Anno decimo sexto & septimo

C A R O L I II. Regis.

C A P. IV.

An additional Act for the better ordering and collecting the Duty of Excise.

Powers of
commissioners
given to farm-
ers, except the
judicial part.

FOR the better ordering and collecting the duty of excise, be it enacted and declared by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and the Commons in this present Parliament assembled, and by the authority of the same, that from and after the eighth day of *November*, which shall be in the year of our Lord one thousand six hundred sixty and five, all farmers of excise, or any of them, within the several circuits and divisions of their respective farms, shall and are enabled hereby to exercise and put in execution all such powers and authorities which the commissioners or sub-commissioners of

of excise are enabled to do and execute by the several acts and statutes of excise, for the levying, raising, receiving and managing of the said revenue of excise; except the judicial part of hearing and determining all breaches and offences against the laws of excise, and of imposing, mitigating or compounding of fines or penalties.

Anno vicefimo secundo

C A R O L I II. Regis.

C A P. IV.

An Act for settling the Imposition on Brandy.

WHEREAS by two acts made in the twelfth year of his Majesty's reign, and confirmed by this present Parliament, there was laid upon every gallon of spirits made of any kind of wine or cyder imported, the rate and duty of four pence, namely by each of the said acts two pence, and upon every gallon of strong water perfectly made imported from beyond the seas, the rate and duty of eight pence; and whereas some doubts have been made and raised concerning a certain liquor imported from beyond the seas called *brandy*, whether the same should pay the rate and duty laid by the said acts upon spirits made of any kind of wine or cyder imported, or the rate and duty thereby laid upon strong water perfectly made imported from beyond the seas;

II. Be it therefore declared by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that the said liquor called *brandy* was at the time of making and confirming the said acts, and is, a strong water perfectly made; and being imported from beyond the seas, was and is charged and chargeable in and by the said acts, with the rate and duty of eight pence *per* gallon set and imposed in and by both the said acts upon strong water perfectly made imported from beyond the seas; and was not nor is not chargeable with the rate and duty of four pence only *per* gallon, by the said acts set and imposed upon spirits made of wine or cyder imported.

Brandy imported to pay as strong water perfectly made.

III. Provided always, and it is hereby enacted, that in regard it doth not appear that the rate or duty of eight pence *per* gallon was by his Majesty's commissioners, farmers or other officers in that behalf, claimed or demanded by virtue of the said acts before the first day of *November* in the year of our Lord one thousand six hundred sixty and six, that no person or persons who have imported any brandies before that time, shall be charged or chargeable with any more than the rate and duty of four pence *per* gallon, for any of the said liquor called *brandy* imported from beyond the seas before the said first day of *November* in the year of our Lord one thousand six hundred sixty and six; any thing in the said acts or in this present act to the contrary notwithstanding.

IV. Provided always, and be it further enacted, that no penalty inflicted by the two aforesaid, or any other act or acts of Parliament, for non-payment of the said duties since the first day of *November* one thousand six hundred sixty and six, shall be levied upon any person now in arrear, until the said person so in arrear shall, upon demand to be made after the passing of this act, refuse to pay the said duties, or to secure the same to be paid within three months after such demand; and upon such payment or security given, all former bonds or obligations given for the payment of the four pences formerly in controversy, shall be delivered up by the several person or persons in whose custody the same or any of them are; and that no jury shall be subject to any attain by reason of any verdict heretofore by them given concerning any matter relating to this or any of the aforesaid acts.

Anno

Anno vicefimo fecundo & tertio

C A R O L I I. Regis.

C A P. V.

*An Act for an additional Excise upon Beer, Ale, and other Liquors.*Additional
excise for 6
years.

THE Commons assembled in Parliament, as an aid to your most excellent Majesty, whose weighty and urgent affairs require an extraordinary supply towards the discharging of your Majesty's great debts, have given and granted, and do hereby give and grant unto your most excellent Majesty the several additional rates and duties of excise herein after mentioned; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the four and twentieth day of *June*, which shall be in the year of our Lord one thousand six hundred and seventy one, there shall be throughout your Majesty's kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto your Majesty, your heirs and successors, during the space and term of six years from the four and twentieth day of *June* aforesaid, and no longer, for beer, ale, cyder and other liquors herein after expressed by way of excise, over and above all other duties, charges and impositions by any former act or acts set and imposed, and in manner and form following.

The duties are expired, but the subsequent parts of the act are in force.

Allowances.

III. Provided always, and it is hereby declared and enacted, that nothing in this act contained shall be understood to give any common brewer or retailer, or other person liable to and chargeable with the payment of excise, by virtue of any former law now in force, any further or other allowances for waste, by filling or leakage, than by the said former laws are given; any thing in this present act contained to the contrary notwithstanding: which said allowances are hereby declared to be three barrels in every three and twenty barrels of beer returned by the gager, whether strong or small; and two barrels in every two and twenty barrels of ale returned by the gager, whether strong or small; and so after that rate and no more for a greater or lesser quantity; and are in full compensation for all such wastes or other losses or damages whatsoever; any repetition of the said allowances in several acts to the contrary notwithstanding.

In towns, &c.
none to lend
private brew-
ing vessels
fixed: nor to
brew for o-
thers.

X. And for the better prevention of such frauds as are daily practised to defeat his Majesty of the duties of excise which ought to be paid for ale and beer, it is further enacted by the authority aforesaid, that if any person or persons inhabiting in any market town or in any city or town corporate, or parts adjoining to any city or town corporate, where there is or shall be a common brewhouse, having and lawfully using any private brewing vessels for the brewing and making of beer or ale to be spent and consumed in his or their private families, shall permit and suffer any beer, ale or worts to be brewed therein in their respective houses, out-houses or other place thereunto adjoining; other than for their respective families, servants, labourers, or to other persons by way of charity, hospitality or free gift, or shall lend out any of their brewing vessels, other than which are moveable and unfixt, to be made use of by any other person or persons not being of his or their family, for the brewing of beer or ale for the use of any other person or persons, then such person or persons shall forfeit for every such offence the sum of fifty pounds; to be recovered by bill, plaint or other information in any court of record;

50*l.* penalty.

record: and the prosecution of such action to begin within six months after the fact committed; and to be tried within the county where the said offence is committed, and not elsewhere; wherein no essoin, protection or wager in law to be allowed: and one moiety of such forfeiture to be to the King's most excellent Majesty, his heirs and successors, and the other moiety to him or them that shall inform and sue for the same.

XI. And for the avoiding of frauds and deceits by reason of brewing of beer, ale or worts, of an extraordinary strength, and afterwards mixing the same with small beer, ale or worts, after the gage thereof taken, be it further enacted by the authority aforesaid, that no retailer of beer or ale shall after the receipt thereof from the common brewer, mix any beer, ale or worts, of extraordinary strength, with any small beer, ale or worts in any vessel or tub containing three gallons, or more; upon pain to forfeit for every barrel so mixt, double the duty of excise for strong beer or ale, and so proportionably for any greater quantity; to be heard, adjudged and determined before the justices of the peace and commissioners respectively, as is done in other cases before them upon breach of the laws of excise; and all forfeitures for the same shall be levied, recovered and disposed as by those laws are directed and appointed. And the said justices and commissioners respectively are hereby empowered and authorized to summon evidence for discovery thereof, other than the party or parties accused; and upon refusal or neglect of any person so summoned to give evidence when he and they shall be thereunto required, every such person so refusing shall forfeit and lose for every such offence any sum of money not exceeding forty shillings, to be imposed and levied, recovered and disposed as other penalties against the said laws for the better collecting and recovering the duty of excise.

Retailer not to mix strong beer with small in vessels of 3 gallons or more.

Penalty on witnesses summoned, not attending.

XII. And provided also, and be it further enacted, that no innkeeper, victualler or other retailer of beer or ale, shall at any time hereafter during the continuance of this act, be sued, impleaded or molested by any indictment, information or popular action or otherwise, for selling or uttering any beer or ale at any other or higher prices than the prices heretofore limited and appointed; any thing in this act, or any law or statute to the contrary notwithstanding.

EXP. No indictment for selling at higher prices than formerly.

XIII. Provided always, and be it enacted, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done in pursuance or execution of this act, he or they shall and may plead the general issue, and give this act in evidence for their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuited, then every such defendant or defendants shall recover his and their double costs.

General issue.

Double costs.

XIV. Provided also, and be it enacted, that no writ or writs of *certiorari* shall supersede execution, or other proceedings upon any order or orders made by the justices aforesaid in pursuance of this act; but that execution and other proceedings shall and may be had and made thereupon; any such writ or writs, or allowance thereof notwithstanding.

Certiorari not to supersede.

Anno primo

G U L I E L M I & M A R I Æ

Regis & Reginae.

S E S S. I. C A P. XXII.

An Act for the Exportation of Beer, Ale, Cyder and Mum.

Drawback of the excise deducting 3 d. per tun on beer, &c. exported, paying 1 s. per tun custom. By 4 Geo. 1. c. 3. § 10. a drawback is allowed of the 4 s. per hogs-head annually imposed on British cyder and perry.

FOR the advancement of trade, and encouragement of tillage and manufacture of this realm, be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in Parliament assembled, and by the authority of the same, that from and after the twenty fourth of June in the year of our Lord one thousand six hundred eighty nine, it shall and may be lawful for any person in any sea port or upon any navigable river, to export and ship off as merchandize within any of the usual and allowed ports by law, and at the common keys for exportation and lading on board of merchandize, or keys to be appointed for that purpose, and within the usual hours of excise, for account of himself or any other (to be exported into foreign parts) in the presence of a sworn gager, or other sworn officer to be appointed by the farmers, commissioners or sub-commissioners of their Majesties excise, upon notice thereof to them given at the office of excise within the limits whereof the said ale, beer, cyder and mum was brewed or made, of the respective port or place whence the same shall be shipped, any sort of strong ale, strong beer, cyder or mum to be spent beyond the seas, paying custom for the same after the rate of one shilling for every tun which shall be exported in any *English* or foreign vessel, and no more, or other duty whatsoever; which said gager or officer aforesaid shall certify the quantity of the said beer, ale, cyder or mum shipped off to the commissioners and officers of excise where the entry thereof shall be made, who are hereby required to make allowance or repay the excise of the beer, ale, cyder or mum so exported unto the brewer or maker thereof within one month after such exportation, deducting three pence per tun for the charges of their officers, and no more.

Penalty of re-landing, &c.

Extended to re-landing in any part of Great Britain by 2 Geo. 3. c. 14.

II. And be it further enacted by the authority aforesaid, that if any merchant or master of any ship or vessel, or other person shall cause or suffer any of the said liquors so shipped in any vessel as merchandize, to be unshipped, unladen and laid on land, or put into any other ship or vessel within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, he or they shall forfeit the same, and fifty pounds of lawful money of *England* more for every cask he or they shall so unduly land, or put aboard any vessel, to be recovered in any of his Majesty's courts of record, by information, bill or plaint; the one moiety of which forfeiture shall be to the use of the King and Queen's most excellent Majesties, the other moiety to the informer or prosecutor.

Officers of the customs to charge the beer, &c. for the use of the ships in the master's victualling bill.

And to the intent their Majesties duty of excise may not be prejudiced for such beer, ale cyder or mum as shall be spent on shipboard, their Majesties commissioners and officers of the customs are hereby required and enjoined to charge every master of any ship or vessel in his victualling bill with so much beer, ale, cyder or mum, and no more, as such number of men use to spend in such voyages, the excise whereof to be recovered according to the laws and rules already established.

Custom on beer, &c. exported, how levied.

III. And be it further enacted by the authority aforesaid, that the aforesaid rate of one shilling the tun for beer, ale, cyder and mum to be exported as aforesaid, shall be levied and paid under such rules and penalties, and for such time

time and in such manner as by the laws of tonnage and poundage are ordained.

IV. Provided always, and be it further enacted by the authority aforesaid, that no mum imported from foreign parts during the continuance of this act, shall have any part of the duty of custom or excise which was paid at the importation thereof, repaid upon exportation; any law, statute or usage to the contrary in any wise notwithstanding.

Duty on imported mum not repaid on exportation.

Anno primo

G U L I E L M I & M A R I A E

Regis & Reginae.

S E S S. I. C A P. XXIV.

An Act for an additional Duty of Excise upon Beer, Ale and other Liquors.

[*So much as relates to the Duties of Excise.*]

WE your Majesties most dutiful and loyal subjects the Commons assembled in Parliament, taking into serious consideration the great and urgent occasions which do press your Majesties to an extraordinary expence of treasure for the defence of your kingdoms and dominions against invasion, and for preserving to your said subjects the intercourse of trade, for which purpose your Majesties have found yourselves obliged to equip and set out to sea a royal navy, and to make and maintain a war against the *French King*; and in most thankful acknowledgment of your Majesties tender care of the welfare of your people, have chearfully and unanimously given and granted, and do hereby give and grant to your Majesties the several additional rates and duties of excise herein after mentioned, and do most humbly beseech your Majesties that it may be enacted,

Additional excise for 3 years.

II. And be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that from and after the four and twentieth day of *July* which shall be in the year of our Lord one thousand six hundred eighty and nine, there shall be throughout your Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto your Majesties and your successors, during the space and term of three years from the four and twentieth day of *July* aforesaid and no longer, for beer, ale, cyder, and other liquors herein after expressed, by way of excise, over and above all other duties, charges and impositions by any former act or acts set and imposed, and in manner and form following.

These duties are expired, but the rest of the act is in force.

III. And be it further enacted by the authority aforesaid, that if any distiller or maker of low wines shall at any time after the twentieth day of *July* one thousand six hundred eighty nine, after an account hath been taken by the gagers of the quantity of his low wines, sell, dispose of, or remove the same or any part thereof, without distilling or drawing it off a second time, every such distiller or maker of low wines for every gallon so sold, disposed of or removed, shall forfeit the sum of five shillings, to be levied in manner as any penalties or forfeitures are leviable by any act relating to the revenue of excise.

5s. per gallon forfeited by distillers removing low wines after account taken, without drawing off a second time.

V. And for the avoiding all uncertainty, and all differences and disputes which of late have been between the gagers and the brewers, victuallers, retailers and other persons chargeable with the duties of excise touching beer and ale, and touching the returns or charges made or to be made of beer or ale by

34 gallons a barrel of beer or ale out of the bills of mortality.

4 barrels and
1-half in 23
barrels of beer
or ale allowed
for leakage
out of the bills
of mortality.

Brewers, &c.
chargeable
with worts
missing.

Gagers may
make returns
from warm
worts, allow-
ing 1-tenth for
wash and
waste.

EXP.
Retailers not
liable for rais-
ing the price.

Distillers not
admitting
gagers forfeit
without proof
of having sold.

the gagers or officers appointed to take account and ascertain the same, be it enacted and declared by the authority aforesaid, that every four and thirty gallons of beer or ale, whether strong or small, brewed or made in any part of *England, Wales*, or town of *Berwick upon Tweed*, by any the person or persons aforesaid, other than within the cities of *London* and *Westminster*, and within the weekly bills of mortality, taken by the gager according to the standard of the ale quart, four whereof shall make the gallon, remaining in the custody of the chamberlain of their Majesties exchequer, shall be reckoned, accounted and returned by the gager or gagers, or other officers aforesaid, for a barrel of beer or ale; and that the allowances appointed to be made and allowed to the common brewers, other than within the cities of *London* and *Westminster*, and the weekly bills of mortality aforesaid, for waste by filling and leakage of their beer and ale, out of the said returns or charges made by the said gagers or other officers aforesaid, shall be two barrels and an half upon every three and twenty barrels of beer or ale, whether strong or small, and no more, any thing in the above mentioned acts or any other act of excise, or any law or usage to the contrary in any wise notwithstanding: and that every barrel of beer and ale made and brewed within the said cities of *London* and *Westminster*, and within the weekly bills of mortality aforesaid by any the persons aforesaid, shall be reckoned, accounted and returned as the same are respectively to be reckoned, accounted and returned by the former acts of excise; and that the common brewers within the cities of *London* and *Westminster*, and within the weekly bills of mortality, shall have the like allowances for waste by filling and leakage, out of the said gager's returns, as by the said former acts are directed.

VI. And whereas by the laws relating to their Majesties revenue of excise it is enacted, that gagers have power to gage all coppers, fats and vessels in any brewhouse, and all other places whatsoever belonging to or used by any brewer, innkeeper, victualler or other retailer of beer or ale, and to take an account of beer, ale and worts from time to time brewed or made, and thereof to make return and report in writing to the commissioners and sub-commissioners of excise, and such returns to be a charge upon such brewers; now for the preventing of frauds and disputes which may happen or arise by the gagers making their returns aforesaid, be it enacted by the authority aforesaid, that where it shall appear to the gager or gagers that any worts are missing, or not let fairly down into the tun, and such gager cannot find the same; in such case it shall be lawful for such gager to charge such brewer, victualler or other retailer, with so much beer or ale as such worts so missing would reasonably make.

VII. And for the avoiding as much as may be all disputes, be it enacted, that it shall and may be lawful for all gagers to take their gages and make their returns and charges upon warm worts in the backs, coolers or other vessels, and in such case shall make allowance to the brewer, innkeeper, victualler or other retailer, of one tenth part thereof for wash and waste for all worts so returned and charged; which worts, nor any part of the same, are to be in any sort afterwards charged with the payment of any duty of excise when brewed or made into beer or ale.

VIII. Provided always, and be it enacted by the authority aforesaid, that no innkeeper, victualler or other retailer of beer or ale, shall at any time hereafter during the continuance of this act, or of the additional duties hereby imposed, be sued, impleaded or molested by indictment, information, or popular action or otherwise, for selling or uttering any beer or ale at any other or higher prizes than the prizes heretofore limited and appointed; any thing in this act or any other law or statute to the contrary notwithstanding.

IX. And forasmuch as it is found by experience that the payment of their Majesties duties on strong waters, aqua-vitæ, and spirits is much avoided and defrauded by the distillers or makers of the commodities aforesaid, by reason that the gagers and officers appointed to gage and charge those liquors, are

are not duly admitted and permitted to enter and come into the houses, distilling-houses or store-houses, and other places belonging to or used by such distillers or makers of such strong waters, aqua-vitæ and spirits, and the penalties imposed by the former acts are often avoided for such denial or refusal, because proof cannot be made by the informers or officers of any sale made of any their commodities before the duty thereof is paid; be it enacted by the authority aforesaid, that from henceforth in case any distiller or maker of the commodities aforesaid shall, upon due request or demand made by the gager or officer in the day-time, or in the night-time in the presence of a constable, refuse to permit such gagers to enter and come into his or their house, distilling-house, storehouse or other places belonging to or used by such distillers or makers of strong waters, aqua-vitæ or spirits, the party and parties so offending shall forfeit and incur the forfeitures and penalties by the said former acts imposed and inflicted, to be recovered in manner as therein and thereby is directed; and the informer or prosecutor shall not be obliged to prove that such offender sold, carried or delivered out part of his commodities aforesaid, before he had paid or cleared the duties due for the same; any thing in the said former act or any other act or statute to the contrary notwithstanding.

X. And whereas in and by the said act made in the fifteenth year of the reign of the late King *Charles* the second, it is amongst other things therein provided or enacted in the words or to the effect following; viz. that no common brewer or brewers shall be sued or prosecuted for any penalty or forfeiture by him or them incurred for or by reason of any misentry or short entry, if he or they shall within one week after the delivery of the copy of the gager's return made upon him, certify his or their entry made for the week for which such copy of return is delivered according to such return for each respective charge or brewing, or otherwise discharging himself; be it enacted by the authority aforesaid, that no brewer or brewers shall from henceforth have or claim any benefit by the said proviso, on any information to be brought against him or them for non-entry, wilful false entry or non-payment, if it shall appear by the evidence given, that such brewer so sued for non-entry or short or false entry or non-payment, did not *bona fide* shew to the gager or gagers appointed to take account of the beer or ale by them brewed, all the beer, ale and worts of each respective guile for such time for which such copy of the return was made or given; or if any apparent fraud was acted or made to defraud their Majesties of their duty for any part of the drink brewed in the time for which such copy of the return is made or given by the gager, in such case such brewer shall incur all the penalties and forfeitures by the former acts provided or inflicted; the said proviso or any thing in any acts or statute relating to the excise in any wise notwithstanding.

Brewers not discharged of penalties for misentry by rectifying it, if fraudulent.
15 Car. 2. c. 11. § 6.

XI. And for avoiding some doubts that have arisen, it is hereby declared and enacted by the authority aforesaid, that every common brewer, innkeeper, victualler or retailer of beer or ale, who contrary to the said act, made in the said fifteenth year of the reign of the late King *Charles* the second, shall make use of any private or concealed storehouse, cellar or place for the laying of any beer or ale or worts in cask, shall forfeit the sum of fifty pounds for every such offence; and every such brewer, innkeeper, victualler or retailer, who contrary to the said act made as aforesaid, shall mix, conceal or convey away any worts, shall forfeit twenty shillings for every barrel of worts by him or them so mingled, concealed or conveyed away contrary to the said act: and the commissioners of excise and justices of the peace, and all others authorized to hear and determine forfeitures and offences against the laws relating to the excise respectively, on complaints or informations brought for these offences, or either of them, and duly proved before them, are hereby authorized to give judgment or sentence for the respective forfeitures accordingly, any omission or not repeating of the said offences, or either of them, in and by the said act notwithstanding.

Penalty of concealing.
15 Car. 2. c. 11. § 1 & 12.

Gagers to
leave notes of
their charge.

XII. And to the end common brewers and other persons paying the duty of excise may not be overcharged, it is hereby declared and enacted, that true notes in writing of the last gages made or taken by the said gagers, shall be left by them with all brewers, makers or retailers of beer, ale or other exciseable liquors respectively, or some of their servants at the times of their taking their said gages, containing the quantity and quality of the liquors so gaged; upon penalty of forty shillings for every offence or neglect of the said gager or gagers.

Complaints of
over-charge
by whom to
be heard.

XIII. And it is hereby enacted, that the commissioners of excise or appeals, or justices of peace within whose jurisdiction respectively any such brewer, maker or retailer shall inhabit or dwell, upon complaint to them made by or on the behalf of such brewers, makers or retailers, of any over-charge returned upon them by any of the said gagers, shall and are required to hear and determine all such complaints, and examine the witnesses upon oath, which shall be produced as well on the behalf of the party making such complaint as on the behalf of all and every other party and parties (which oath they have hereby power to administer) and thereupon, or by other due proof, to discharge or acquit such brewer, maker or retailer, of so much of his and their respective charges as shall be so made out before them; any thing in this or in any former law or statute to the contrary notwithstanding.

4 offices in Anglesey.

XIV. And whereas there is but one market town in the county of *Anglesey*, by reason of which the inhabitants of some parts of the said county are put to extraordinary trouble and expence to make their entries and payments, being four and twenty miles distant from the said market town; be it enacted by the authority aforesaid, that for the ease of the said inhabitants living remote from the said market town, there shall be offices kept for the making entries and payments in the several towns of *Holyhead*, *Newborough* and *Llanerchborth*, as well as in the town of *Beaumaris*, where only the said office has been accustomed to be kept.

Commissioners
or officers to
take no fees
but of the
King.

XV. And whereas several collectors, surveyors, gagers and other persons employed about collecting, surveying or gaging the duty of excise, have been forced to pay several sums of money to the commissioners of excise or their registers or clerks, under pretence that the same is for writing, signing and sealing instructions or orders for every such officer to execute his place, which must cause such officer to reimburse himself upon the people by one means or other; for prevention whereof be it enacted, that no commissioner or other person employed about the duty of excise shall demand, take or receive any sum of money or other reward whatsoever from any person other than their Majesties; upon pain of forfeiting his or their office, upon proof thereof by two or more credible witnesses before any two of their Majesties justices of the peace, so as every such person so offending is hereby made incapable of executing any office in their Majesties revenue of excise for the future.

Informations
to be prosecuted
within 3
months, and
notice given.

XVI. Provided also, that no information shall be brought, laid or prosecuted against any common brewer or brewers, or alehouse-keeper, for any false or misentry, or offence made or committed from and after the four and twentieth day of *July* one thousand six hundred eighty and nine, unless the same information or informations be laid and entered before such persons appointed to determine the same within three months next after every such offence committed; and that notice thereof be given to such person or persons against whom such information shall be laid, in writing, or left at their dwelling houses, within one week after the laying and entering such information, to the end a timely provision may be had and made in defending the same; any thing in this act or other law to the contrary notwithstanding.

Penalty of
using melasses,
honey or sugar
in brewing.

See 10 & 11
W. 3. c. 21.

§ 34.

XVII. And be it further enacted by the authority aforesaid, that from and after the first of *September* one thousand six hundred eighty nine, no common brewer or retailer of beer or ale, shall use in the brewing or working of any beer or ale, any molossus, coarse sugar, honey, or composition or extract of sugar; upon the penalty of the forfeiture for every such offence of all such

such liquors wherein any mollossus or coarse sugar, honey or such composition or extract shall be put, and also of the sum of one hundred pounds; one moiety of all the said forfeitures to be to their Majesties, the other moiety to the informer; to be recovered by action of debt, bill, plaint or information in any of their Majesties courts of record, wherein no essoin, wager of law, or any more than one imparlance shall be allowed, so as such suit be commenced within six months after such forfeiture incurred.

The two last sections of this act relate to the bounty on corn exported.

201. penalty is
inflicted for
this offence by
12 Ann. st. 1.
c. 2. § 32. qu.
if that be not a
repeal of this.
Suit in 6
months.

Anno secundo

GULIELMI & MARIAE

Regis & Reginae.

S E S S. II. C A P. IX.

An Act for the encouraging the distilling of Brandy and Spirits from Corn, and for laying several Duties on Low Wines or Spirits of the first Extraction.

WHEREAS by an act made in the Parliament held in the first year of their Majesties reign intituled *An act for prohibiting all trade and commerce with France*, all brandies, aqua-vitæ and spirits are prohibited to be imported into this kingdom; and whereas good and wholesome brandies, aqua-vitæ and spirits may be drawn and made from malted corn; for the encouragement therefore of the making of brandy, strong waters and spirits from malted corn, and for the greater consumption of corn, and the advantage of tillage in this kingdom,

II. Be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the four and twentieth day of *December* in the year of our Lord one thousand six hundred and ninety, until the five and twentieth day of *December* in the year of our Lord one thousand six hundred ninety five, there shall be paid by way of excise unto their Majesties and their successors for all low wines or spirits of the first extraction, drawn by distillers or other makers of spirits and strong waters for sale within this kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties following.

These duties were continued to 25 March 1696, by 7 W. 3. c. 2. § 6. but are since expired.

III. And be it further enacted by the authority aforesaid, that all distillers and others who shall draw or make any low wines, spirits or brandy from corn, shall brew or cause their corn to be brewed and made into clean and wholesome drink, and from such drink so made and prepared (without any mixture with any molosses, wash or tilts, or other materials whatsoever) shall draw their low wines or spirits of the first extraction: and that it shall and may be lawful for the gager and gagers of excise from time to time to gage and keep an account of the liquors, worts and drink made and drawn by such distillers or others for the making such low wines, spirits or brandies, and to see that the same be drawn and made from drink made of malted corn entirely, without any mixture as aforesaid: and in case any distillers or others shall therewith mix any other materials either in the brewing or after the same is made into drink, and before the same be distilled into low wines, the said gagers shall charge the low wines drawn from the drink so mixed, with the duty of twelve pence for every gallon; which said duty shall be answered and paid to their Majesties and their successors.

Distillers to
draw their spi-
rits from corn
without mel-
lasses.

Gagers to
keep account
of liquors.

Penalty on di-
stillers mixing.

IV. And

Of making or
receiving wash
of molasses,
&c.

IV. And be it further enacted, that no distillers or others drawing low wines or spirits from corn prepared as aforesaid, shall prepare any wash from molasses or other materials, or receive any wash of molasses or other materials from any other person whatsoever, until he has drawn off and distilled all the liquors made or prepared from corn as aforesaid; on pain of forfeiture for every barrel of such liquors made of corn as aforesaid found undistilled or drawn into low wines, the sum of five pounds.

Penalty on
gager making
a false return.

V. And be it further enacted by the authority aforesaid, that if any gager or other officer of excise shall wittingly and willingly make a false charge, by returning to the commissioners any quantity of low wines or spirits of the first extraction, not made from malted corn, as made and drawn from malted corn, such gager or officer shall forfeit his office or employment, and also shall forfeit for every gallon of low wines so falsely charged or returned, the sum of ten shillings.

Drawback of
3 d. per gallon
on exporta-
tion.

VI. And for the further encouragement of distillers and others to draw and make spirits or brandies from malted corn brewed into drink as aforesaid, and to export the same as merchandize into parts beyond the seas, be it further enacted by the authority aforesaid, that it shall and may be lawful to or for any distillers or others, upon oath made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any brandy or strong waters is or are intended to be exported, that the same were or was made and drawn from drink brewed from malted corn, without any mixture with any other materials, and that the same is not mixed with any low wines nor drawn a second time, nor with any other spirits or brandy made from any other materials, either native or foreign, and that the duties of the same are duly entered or paid, and that the same are exported for merchandize to be spent beyond the seas, to export such spirits or brandies made from corn prepared as aforesaid; and upon a certificate under the hands of the officer of excise for the port or place where such spirits or brandies were shipped off, of the quantities so shipped, and that the same was shipped in the presence of such officers, that such distiller or others so exporting shall be allowed or paid back by the commissioners or their collector for the port or place where such spirits or brandy shall be shipped off, the sum of three pence for every such gallon of brandy or spirits so shipped off.

Gager to take
account of
wash, &c.

and to charge
what is mis-
sing.

VII. And be it further enacted by the authority aforesaid, that the gager and gagers of excise shall from time to time gage and take account of all wash and other materials prepared or preparing for the making of low wines, and also of all low wines, spirits or strong waters found in the houses, cellars or warehouses, or in any wash, back, cask, or other vessel or vessels used by any distiller or maker of low wines or spirits: and in case he shall miss any quantity or quantities of liquor or drink brewed or made from corn, or any wash or other materials prepared for making of low wines which he found or gaged the last time such gager was at such distillers, not exceeding twenty four hours before, and shall not on demand receive satisfaction what is become of such drink or wash, or other such like materials, that in every such case it shall be lawful for such gager to charge such distiller with so much low wines, as such liquor, drink, wash or other materials so missing, in his judgment would reasonably have made.

Spirits to be
distilled or re-
moved only
between 5 in
the morning
and nine at
night in win-
ter, and be-
tween 3 in the
morning and
9 at night in
summer, with-
out notice.

VIII. And to the intent that the duties payable to their Majesties for all low wines, spirits, aqua-vitæ and strong waters, may be the better ascertained, collected and levied, be it enacted by the authority aforesaid, that from and after the said four and twentieth day of *December*, no distiller or maker of low wines, spirits, aqua-vitæ, and strong waters, shall distil or set their stills at work for the drawing or making any the liquors above mentioned, or shall deliver or carry out any low wines, spirits, or aqua-vitæ to any of their customers in cask or by the gallon, without notice thereof first given to the officer of excise for the place or division where such distiller or maker shall live,

live, to the intent that such officer may be present to see and gage the same, unless at such times as herein after are mentioned; that is to say, from the nine and twentieth day of *September* to the twenty fifth of *March* yearly, between the hours of five of the clock in the morning and eight of the clock in the evening; and from the twenty fifth day of *March* to the twenty ninth of *September* yearly, between the hours of three of the clock in the morning and nine of the clock in the evening; upon pain that ever distiller and maker of the liquors aforesaid doing contrary hereunto, shall for every such offence forfeit the sum of ten pounds. 10l. penalty.

XI. Provided always, and be it enacted and declared by the authority aforesaid, that it shall and may be lawful to or for any person or persons during the continuance of this act, to make, draw or distil for sale, or to be retailed, any low wines or spirits from drink brewed from malted corn only, paying the duties and being subject to all fines and penalties as other distillers are; any law, charter or other thing to the contrary notwithstanding. Any person may distil. This liberty is made perpetual, on giving notice, by 8 & 9 W. 3. c. 19. § 13.

XII. And be it further enacted by the authority aforesaid, that all strong waters, brandy, aqua-vitæ, or spirits brought from the islands of *Guernsey*, *Jersey*, *Sark* or *Alderney*, shall be charged with the duty of eight shillings for every gallon, to be paid to the collector or officer of excise upon entry thereof before landing; and that all other exciseable liquors brought from the said islands, or any of them, except beer, ale, and mum, shall be charged and chargeable with such and the like duties as are charged or chargeable on the like liquors made in this kingdom, to be entred and paid as aforesaid: and that before the landing of any such liquors, oath shall be made by the importer or owner of such brandy, strong waters or spirits, and other liquors, before the collector or principal officer of the customs of the port where the same are to be landed, that the same are of the growth and manufacture of the said islands, or one of them, and are not made from or mixed with any foreign liquors or materials. And in case any such liquors shall be imported and landed before due entry, such oath made, and the said duties paid, the said strong waters, brandy and other liquors shall be taken and adjudged to be of the growth and manufacture of the territories of the *French King*, and the said liquors shall be destroyed, and all persons concerned in the importation or sale thereof, shall forfeit and suffer all and every the penalties mentioned in an act made in the first year of their Majesties reign intituled, *An act for prohibiting all trade and commerce with France* *, in such and the same manner as if the said liquors had been of the growth and manufacture of the territories of the *French King*, and shall be prosecuted and recovered as in the said act is appointed. 8s. per gallon on spirits from *Guernsey*, &c. Other liquors (except beer, &c.) to pay as *English*. Oath that they are the produce of those islands. 1 W. & M. ft. 1. c. 34.

XIII. Provided also, and be it enacted, that all charters and letters patents already made, or hereafter to be made or granted for the sole making of brandy, spirits or strong waters from corn of any sort, or in any manner whatsoever, as a new invention, or whereby the power and liberty given by this act to all persons for the distilling and making brandy, spirits or strong waters from corn, shall be in any manner restrained, shall be and are hereby declared and adjudged to be void to all intents and purposes whatsoever. Charters for the sole making of brandy, void.

* The penalties of 1 W. & M. ft. 1. c. 34. were forfeiture of the value for the first offence, and for the second offence double the value, with disability to bear office: the values to be stated as follows, viz. a tun of wine 30l. a tun of brandy 40l. and commodities rated, according to the book of rates, and other commodities by a jury.

Sect. 12. is revived by 12 & 13 W. 3. c. 11. § 3. 3 Ann. c. 4. § 3. during the continuance of those acts; which are continued by 5 Ann. c. 19. and made perpetual by 1 Geo. 1. ft. 2. c. 12. which establishes the aggregate fund.

Anno tertio & quarto

G U L I E L M I & M A R I Æ

Regis & Regina.

C A P. XV.

An Act for the better ordering and collecting the Duty upon Low Wines and Strong Waters, and preventing the Abuses therein.

Penalty on distillers setting up any brewing vessel without notice.

FOR the preventing of the frauds of distillers, makers, and other retailers of low wines, spirits and strong waters, be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons now in Parliament assembled, and by authority of the same, that no common distiller or maker of low wines, spirits or strong waters for sale, shall at any time from and after the first day of *March* one thousand six hundred ninety and one, set up, make use of, or alter, any tun, cask, washbatch, copper, still or other vessel for the brewing or making of any worts, wash, low wines, spirits or strong waters for sale, or shall keep or make use of any private or concealed warehouse, cellar or other place for the laying of any wash, low wines, spirits or strong waters for sale, without first giving notice thereof at the next office of excise, within the limits or jurisdiction whereof he or they do or shall inhabit; upon pain to forfeit the sum of twenty pounds for every tun, cask, washbatch, copper, still or other vessel so set up, used or altered, and for every private or concealed warehouse, cellar or other place so used as aforesaid; and that all and every other person or persons in whose occupation any house, out-house or other place whatsoever is or shall be, where any such private or concealed tun, cask, washbatch, copper, still or other vessel shall be found or discovered, shall also forfeit and lose the sum of twenty pounds; one moiety thereof to their Majesties, their heirs and successors, and the other moiety thereof to him or them that shall inform or sue for the same.

On the person at whose house.

Or concealing spirits, &c.

II. And be it further enacted by the authority aforesaid, that if any common distiller or maker of low wines, spirits or strong waters, shall at any time hereafter hide, conceal or convey any low wines, spirits or strong waters for sale, from the sight or view of the gager or gagers appointed to take account of the same, whereby their Majesties shall or may be defrauded of any the duties due for the same, that every such common distiller or maker of such low wines, spirits or strong waters, for every gallon of low wines, spirits or strong waters for sale so hid, concealed or conveyed as aforesaid, shall forfeit the sum of five shillings each gallon; all which penalties to be sued for, recovered and levied in such manner as by one act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knight service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also as by one other act of Parliament made in the fifteenth year of his said Majesty's reign intituled *An additional act for the better ordering and collecting the duties of excise, and preventing the abuses therein*, or in either of them, or by any other law now in force relating to the revenue of excise on beer and ale is directed.

12 Car. 2. c. 24.

15 Car. 2. c. 11.

III. Provided always that this act nor any the forfeitures or penalties therein contained, shall be construed to extend to any common distiller or other person or persons who shall from and after the said first day of *March* one

thousand six hundred ninety and one, give notice to the officer of excise for the place or division where such distiller or other person shall live, as by this act is appointed.

Anno quarto

GULIELMI & MARIÆ

Regis & Reginæ.

C A P. III.

An Act for granting to their Majesties certain Rates and Duties of Excise upon Beer, Ale and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Ten hundred thousand Pounds towards carrying on the War against France.

[So much as relates to the Duties of Excise.]

WE your most loyal and dutiful subjects the Commons in Parliament assembled, being sensible of the great and necessary expences in which your Majesties are engaged for carrying on the present war against the *French King*; and being desirous to supply the same in such manner as may be least grievous to your Majesties subjects; therefore for the encouragement of such persons as shall voluntarily contribute to the advancing and paying in to your Majesties exchequer, towards carrying on the said war, any sum or sums of money not exceeding the sum of ten hundred thousand pounds upon the respective terms and recompences hereafter mentioned; we your Majesties said dutiful subjects the Commons in Parliament assembled have given and granted, and do hereby give and grant unto your Majesties the several additional rates and duties of excise herein after mentioned, for and during the term hereafter expressed, and do beseech your Majesties that it may be enacted.

II. And be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in Parliament assembled, and by the authority of the same, that from and after the five and twentieth day of *January* one thousand six hundred ninety and two, there shall be throughout the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, during the space and term of ninety and nine years, from the said five and twentieth day of *January* one thousand six hundred ninety and two, and no longer, for beer, ale, cyder and other liquors herein after expressed, by way of excise, over and above all other duties, charges and impositions by any former or other act or acts set and imposed or to be set and imposed, in manner and form following; that is to say,

Additional excise.

Continued for 15 years more by 6 Ann. c.

5. § 5. and made perpetual by 1 Geo. 1. c. 12. § 8.

For every barrel of beer or ale above six shillings the barrel exclusive of the duty of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, over and above all other duties payable for the same, nine pence.

Beer or ale above 6s. a barrel.

For every barrel of beer or ale of six shillings the barrel, or under, brewed by the common brewer, or any other person or persons who shall sell or tap out beer or ale publicly or privately, to be paid by the said common brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, over and above all other duties payable for the same, three pence.

Beer or ale of 6s. a barrel.

For

Vinegar.
Rep. 10 & 11.
W. 3. c. 21.
§ 8.

For every barrel of vinegar-beer, brewed or made of any English materials, by any common brewer or any other person for sale, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, over and above all other duties of excise payable for the same, one shilling and six pence.

Vinegar of foreign materials.
Rep. 10 & 11.
W. 3. c. 21.

For every barrel of vinegar or liquor prepared for vinegar, made here for sale, that hath run through foreign rape, or made with or passing through any foreign materials, or any mixture with foreign materials, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, four shillings.

Beer ale or mum imported.

For every barrel of beer ale or mum imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above the duties payable for the same, three shillings.

Cyder or perry imported.

For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above all other duties payable for the same, four pounds.

Single brandy imported.

For every gallon of single brandy, spirits or aqua-vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, six pence.

Double brandy imported.

For every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, one shilling.

Cyder and perry sold by retail.

For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, over and above all other duties payable for the same, and so proportionably for a greater or lesser measure, one shilling and three pence.

Metheglin or mead.

For all metheglin or mead made for sale either by retail or otherwise, to be paid by the maker, for every gallon, three pence.

Duties to be collected as formerly.

III. And be it enacted by the authority aforesaid, that the several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, be levied, collected and paid unto their Majesties, their heirs and successors, during the said space and term of ninety and nine years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures as are mentioned in the act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in and by another act made in the twelfth year of the reign of the said late King Charles the second, intituled *A grant of certain impositions upon beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, and also in and by another act made in the fifteenth year of the reign of the said late King Charles the second, intituled *An additional act for the better ordering and collecting the duty of excise, and preventing the abuses therein*, or by any other law in force relating to the said revenue of excise; and that the aforesaid acts, and every article, rule and clause therein mentioned, as for and concerning only the rates, duties and impositions by this act granted, shall be of full force and effect to all intents and purposes, during the said term of ninety and nine years, in like manner as if the same were at large and particularly recited and set down in the body of this act; and that the said rates and duties of excise by this act granted, shall from time to time be within the receipt and government of the chief commissioners and governors of the receipt of the excise for the time being.

12 Car. 2. c. 24.

12 Car. 2. c. 23.

15 Car. 2. c. 11.

Monies to be kept apart and paid weekly into the exchequer.

IV. And be it further enacted by the authority aforesaid, that the said commissioners and governors for management and receipt of the excise at the head office in London for the time being, shall separate and keep apart all and every the monies arising by the rates and duties of excise hereby granted, as the same shall from time to time arise or be paid into the said office of excise, by the receivers or collectors of the same, or by any other person whatsoever. And the said commissioners and governors of excise for the time being, are hereby required and strictly enjoined from time to time to pay weekly

(viz.)

(viz.) on *Wednesday* in every week if it be not a holiday, and if it be, then the next day after that is not a holiday, all and every the monies arising by the rates and duties of excise hereby granted, into the receipt of their Majesties exchequer, distinct and apart from the other monies which the said commissioners and governors of excise shall receive for the use of their Majesties, their heirs and successors.

V. And be it further enacted by the authority aforesaid, that there shall be provided and kept in their Majesties exchequer (that is to say) in the office of the auditor of the receipts, one book, in which all the said weekly monies which shall be paid into the exchequer as aforesaid, shall be entered apart and distinct from all other monies paid or payable to their Majesties, their heirs and successors, upon any account whatsoever.

Distinct accounts in the exchequer.

VI. And be it further enacted, that if the said commissioners and governors of excise for the time being, shall refuse or neglect to pay into the exchequer all or any the said weekly sums appointed to be paid as aforesaid, in such manner as they are before by this act required to do, or shall divert or misapply any of the same, then they for any such offence shall forfeit their offices of commissioners and governors for the management and receipt of the excise, and be incapable of any office or place of trust whatsoever; and shall be liable to pay the full value of any sum or sums so diverted or misapplied, to any person or persons who will sue for the same by any action of debt, bill, plaint or information in any of their Majesties courts of record at *Westminster*, wherein no essoin, protection, wager of law, privilege of Parliament or other privilege, or more than one imparlance shall be granted or allowed.

Penalty on commissioners misapplying.

Anno quarto & quinto

G U L I E L M I & M A R I A E

Regis & Reginae.

C A P. V.

An Act for granting to their Majesties certain additional Impositions upon several Goods and Merchandize for the prosecuting the present War against France.

[So much as relates to the duties on Brandy, which are under the management of the Commissioners of Excise.]

By this act was granted the impost 1692, which among other things includes the following, viz.

FOR every gallon of strong water, aqua-vitæ or brandy, commonly called single brandy, or strong waters imported within the said time, [viz. after 1 March 1692, and before 1 March 1696] to be paid by the importer before landing, two shillings over and above the duties of excise and customs, at any time before the second year of their Majesties reign, payable for the same.

For every gallon of strong waters, spirits or brandy above proof, called double brandy, imported within the said time, to be paid by the importer before landing four shillings, over and above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same.

The duties granted by this act were continued from the last of February 1696 to the first of August 1706. by 8 & 9 W. 3. c. 20. § 8. and were afterwards continued and made perpetual by 8 Ann. c. 13. § 5. & 9 Ann. c. 21. But it is enacted by 10 & 11 W. 3. c. 21. § 27. that the 8 & 9 W. 3. c. 20. should not charge the duties of 2s. and 4s. per gallon on single and double brandies imported.

O

V. And

V. And be it further enacted, that the several rates and duties upon strong water, aqua-vitæ or brandy, commonly called single brandy or strong water, and upon strong water, spirits or brandy above proof, called double brandy, shall be raised, levied, collected and paid unto their Majesties, their heirs and successors, during the time before mentioned, in the same manner and form, and by such rules, means and ways, and under such penalties and forfeitures, as are mentioned, expressed and directed in one act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in another act of Parliament made in the fifteenth year of his reign, intituled *An additional act for the better ordering and collecting the duty of excise, and preventing the abuses therein*, or in either of them, or in any other law now in force relating to the revenue of excise.

12 Car. 2. c.
24.

15 Car. 2. c.
11.

Enlarged to 3
years by 7 Geo.
1. st. 1. c. 21.
§ 10.

Brandy im-
ported in ves-
sels under 60
gallons for-
feited.

Monies to be
paid weekly
into the ex-
chequer.

Collectors not
to be concern-
ed in elections
to Parliament.
3 W. & M. c.
1. exp.

Notes of gages
to be left with
brewers, &c.

VI. And be it further enacted, that for all additional duties hereby imposed upon the aforementioned goods and merchandize to be imported as aforesaid, the importer giving security at the custom house, shall have time, not exceeding twelve months, for the payment of the same from the importation to be paid by four equal and quarterly payments; or in case such importer shall pay ready money, he shall have after the rate of ten pounds *per centum* of the said duty for a year abated to him: and if the goods and merchandizes aforementioned imported as aforesaid, for which the duties hereby granted, paid or or secured at the importation thereof, be again exported by any merchant *English* within twelve months, or by strangers within nine months after the importation; then the aforesaid duty shall be wholly repaid, or the security vacated as to what shall be so exported; except all brandy for which the aforesaid duty shall not be repaid.

VIII. And for preventing the frauds frequently used in importing of strong water, spirits, aqua-vitæ or brandy in small quantities, whereby the same is more easily conveyed away without payment of the duties thereof; be it enacted, that from and after the five and twentieth day of *March* one thousand six hundred ninety three, no brandy single or double shall be imported from parts beyond the seas in any vessel or cask which shall not contain sixty gallons at the least; upon pain of forfeiting the said brandy or the value thereof so to be imported as aforesaid; whereof one half shall be to their Majesties, and the other half to such persons as shall inform or sue for the same; to be recovered of the importer or proprietor thereof by action of debt, bill, plaint or information, in any of their Majesties courts of record at *Westminster*, wherein no essoin, wager of law or protection shall be allowed, nor any more than one imparlance.

IX. And be it further enacted, that all and every the officer and officers who shall be concerned in levying the duties arising by this act, do keep a separate and distinct account thereof, and pay the same in specie into their Majesties exchequer weekly; and upon neglect and refusal of the same, every officer offending shall be forejudged from, and shall forfeit his place or office.

XVI. And whereas by an act made in the third year of their Majesties reign intituled, *An act for granting to their Majesties certain impositions upon beer ale and other liquors for one year*, it is enacted, that no collector, supervisor, gager or other officer concerned in the charging, collecting or managing the duty of excise, shall either by letter, message or word of mouth, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for any person or persons that shall be in nomination to be elected a member or members of Parliament;

And whereas by the said act it is further declared and enacted, that true notes in writing of the last gages made or taken by the said gagers, shall be left by them with all brewers, makers or retailers of beer, ale or other exciseable liquors respectively, or some of their servants at the time of their

their taking the said gages, containing the quantity and quality of the liquors so gaged under the several penalties in the said act mentioned; be it declared and enacted, that the said act, so far as relates to elections of members to serve in Parliament, and leaving true notes in writing of the last gages made or taken by the said gagers, with the several penalties respectively relating thereunto, be from and after the first day of *March* next hereby revived, and shall continue and be in force during the continuance of this act, and from thence to the end of the next session of Parliament, and no longer.

Made perpetual by 9 Ann. cap. 21.

Anno quinto

GULIELMI & MARIAE

Regis & Reginae.

C A P. II.

An Act for repealing such Parts of several former Acts, as prevent or prohibit the Importation of foreign Brandy, Aqua-vitæ and other Spirits, and Bacon, except from France.

WHEREAS by one act of Parliament made in the fourth and fifth years of their Majesties reign, intituled *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes for the prosecuting the present war against France*, the Commons assembled in Parliament, amongst other duties and charges by the said act granted to their Majesties upon goods and merchandizes imported after the first day of *March* one thousand six hundred ninety two, and before the first day of *March* one thousand six hundred ninety six, did grant to their Majesties for every gallon of strong waters, aqua-vitæ or brandy, commonly called single brandy or strong waters, imported within the said time, to be paid by the importer before landing two shillings, over and above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same; and for every gallon of strong waters, spirits or brandy above proof, called double brandy, imported within the said time, to be paid by the importer before landing four shillings, over and above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same; and by one other act in the same year made, intituled *An act for granting to their Majesties certain rates and duties of excise upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned to such persons as shall voluntarily advance the sum of ten hundred thousand pound towards carrying on the war against France*, the said Commons did grant to their Majesties for every gallon of single brandy, spirits or aqua-vitæ imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, six pence; and for every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, one shilling: which grant, contrary to the intention of the said Commons, became ineffectual to their Majesties; for that all importation of brandy was by one act of Parliament made in the first year of their Majesties reign, intituled *An act for prohibiting all trade and commerce with France*, prohibited to be imported into *England* and *Ireland*, and the dominions and islands therein named, from and after the four and twentieth day of *August* in the year of our Lord one thousand six hundred eighty nine:

II. For remedy whereof, and that the revenue arising by the said grants may be for the future answered to their Majesties, according to the purport of the

1 W. & M.
ft. 1. c. 34.
§ 8.

the said first recited acts, be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that one clause in the said act for prohibiting of all trade and commerce with *France* in these words; that is to say, *And be it further enacted, that no sort of brandy, aqua-vitæ, or other spirits or distilled waters of any kingdom, country or place whatsoever, shall after the said four and twentieth day of August be imported into the kingdoms of England or Ireland aforesaid, dominion or islands aforesaid, under pain of forfeiture thereof, as also of the ship or vessel wherein the same shall be imported, is and shall be by virtue of this act, from the first day of this present session of Parliament repealed; any thing in the said act for prohibiting all trade and commerce with France, or any other law or statute to the contrary notwithstanding.*

4 & 5 W. &
M. c. 25.

III. Provided always, and be it enacted, that the duties of two shillings and four shillings a gallon upon single brandy and double brandy respectively, imposed by the said first recited act above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same, was thereby intended and shall be construed to extend to such duties as were then payable for the same by any statute then in force, and not otherwise. And that no sort of brandy, aqua-vitæ or other spirits shall be imported from *France* into this kingdom, or any of the dominions and territories thereunto belonging by virtue of this act, other than as the same is provided and enacted to be imported by one act of this present Parliament made in the said fourth and fifth year of their Majesties reign, intituled *An act for continuing the acts for prohibiting all trade and commerce with France, and for the encouragement of privateers.*

18 Car. 2. c. 2.

20 Car. 2. c. 7.

IV. And whereas there was further granted to their Majesties by the said first recited act, four pence for every pound of bacon imported within the time limited by the said act, which could not be answered to their Majesties, because the importation of bacon is prohibited by one act of Parliament made in the eighteenth year of the reign of the late King *Charles* the second, intituled *An act against importing cattle from Ireland and other parts beyond the seas, and fish taken by foreigners*; and by one other act made in the twentieth year of his said late Majesty's reign, intituled *An additional act against the importation of foreign cattle*: be it enacted by the authority aforesaid, that the said sum of four pence for every pound of bacon imported, granted to their Majesties by the said act, shall be paid and answered to their Majesties from the first day of this present session of Parliament, for and during the continuance of the said act, any thing in the said recited acts of the eighteenth and twentieth of the said King *Charles* the second, or any other law or statute to the contrary notwithstanding.

Anno quinto & sexto

G U L I E L M I & M A R I Æ

Regis & Regina.

C A P. VII.

EXP.

An Act for granting to their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of ten hundred thousand Pounds towards carrying on the War against France.

SECT.
XXVII.

AND whereas by an act of Parliament made in the second year of their Majesties reign, intituled *An act for granting to their Majesties several additional duties upon beer, ale and other liquors, for four years, from the time that an act for doubling the duty of excise upon beer, ale and other liquors during the space of one*

year doth expire, it was enacted, from and after the seventeenth day of *November* in the year of our Lord one thousand six hundred ninety one, there should be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties and their successors, during the space and term of four years, and no longer, for beer, ale, cyder and other liquors therein mentioned, by way of excise, over and above all other duties, charges and impositions by any former act or acts which should be then unexpired, set and imposed, in such manner as therein is mentioned; be it further enacted, that for the further encouragement of such persons who shall voluntarily contribute as aforesaid, towards the raising and paying into their Majesties exchequer any sum or sums not exceeding in the whole the sum of ten hundred thousand pounds, upon the several terms and recompences herein after mentioned, that from and after the seventeenth day of *May*, which shall be in the year of our Lord one thousand six hundred ninety seven, there shall be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, during the space and term of sixteen years, and no longer, for beer, ale, cyder and other liquors herein after expressed, by way of excise, over and above all duties, charges, and impositions by any former act or acts then unexpired, set and imposed, one moiety or half part of the several rates and duties of excise granted by the said last mentioned act, in manner and form following; that is to say,

The duties granted by this act are expired; and other duties granted by 4 Ann. c. 6. which in sect 16. refers to this act.

XXVIII. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, be levied, collected and paid unto their Majesties, their heirs and successors, during the said space and term of sixteen years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures as are mentioned in the act made in the twelfth year of the reign of King *Charles the second*, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in and by another act made in the twelfth year of the reign of the said late King *Charles the second*, intituled *A grant of certain impositions upon beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, and also in and by another act made in the fifteenth year of the reign of the said late King *Charles the second*, intituled *An additional act for the better ordering and collecting the duty of excise, and preventing the abuses therein, or by any other law in force relating to the said revenue of excise*; and that the aforesaid acts, and every article, rule and clause therein mentioned, as for and concerning only the rates, duties and impositions upon beer, ale and other liquors, by this act granted, shall be of full force and effect to all intents and purposes, during the said term of sixteen years, in like manner as if the same were at large and particularly recited and set down in the body of this act; and that the said rates and duties of excise, and the other duties upon salt by this act granted, shall from time to time be within the receipt and government of the chief commissioners and governors of the receipt of the excise for the time being.

XXIX. And be it further enacted by the authority aforesaid, that the said commissioners and governors for management and receipt of the excise at the head office in *London* for the time being, shall separate and keep apart all and every the monies raised by the rates and duties of excise, and other duties upon salt hereby granted, as the same shall from time to time arise or be paid into the said office of excise, by the receivers or collectors of the same, or by any other person whatsoever. And the said commissioners and governors of excise for the time being, are hereby required and strictly enjoined from time to time to pay weekly (*videlicet*) on *Wednesday* in every week if it be

Disinest commissioners for the salt duties are appointed, in pursuance of 1 Ann. st 1. c. 21. § 26.

not a holiday, and if it be, then the next day after that is not a holiday, all and every the monies arising by the rates and duties of excise and other duties hereby granted, into the receipt of their Majesties exchequer, distinct and apart from the other monies which the said commissioners and governors of excise shall receive for the use of their Majesties, their heirs and successors. And be it further enacted by the authority aforesaid, that there shall be provided and kept in their Majesties exchequer, that is to say, in the office of the auditor of the receipts, one book, in which all the said weekly monies which shall be paid into the exchequer as aforesaid, shall be entered apart and distinct from all other monies paid or payable to their Majesties, their heirs and successors, upon any account whatsoever.

Penalties of
misapplication.

XXX. And be it further enacted, that if the said commissioners and governors of excise for the time being, shall refuse or neglect to pay into the exchequer all or any the said weekly sums appointed to be paid as aforesaid, in such manner as they are before by this act required to do, or shall divert or misapply any of the same, then they for every such offence shall forfeit their offices of commissioners and governors for the management and receipt of the excise, and be incapable of any office or place of trust whatsoever; and shall be liable to pay the full value of any sum or sums so diverted or misapplied, to any person or persons who will sue for the same by any action of debt, bill, plaint or information, in any of their Majesties courts of record at *Westminster*, wherein no essoin, protection, wager of law, privilege of Parliament or other privilege, or more than one imparlance shall be granted or allowed.

XXXI. And be it further enacted, that all the said sums so as aforesaid appointed to be paid weekly into the receipt of exchequer, during the said term of sixteen years, shall be the yearly fund for the several and respective purposes herein after mentioned and expressed.

Provided always, and be it enacted, that it shall and may be lawful to and for their Majesties, their heirs and successors, out of the said duties arising upon salt, to cause such sum and sums of money to be expended and paid from time to time for salaries or other incident charges, as shall be necessary in and for the receiving, collecting, levying or managing of the same duties upon salt, during the said term therein by this act granted; any thing in this act contained to the contrary notwithstanding.

Excise office
continued.

XXXII. And be it further enacted by the authority aforesaid, that the head office of excise which is now established within the city of *London*, shall be continued and be within the said city, or ten miles thereof, and a sufficient number of commissioners therein from time to time shall be continued or appointed by their Majesties, their heirs and successors, to govern and manage the receipt of excise, and to perform and execute the several matters and things hereby enjoined to be done and executed by such commissioners, until the same shall be fully performed and complied with according to the true intent and meaning of this act; and that in like manner there shall be continued, and be within the said city, or ten miles thereof, by the appointment of their Majesties, their heirs and successors, a comptroller of excise, until such time as all matters and things which by this act such comptroller is enjoined to do and perform, shall be fully performed and accomplished; which said comptroller for the time being is hereby also required and commanded to keep a perfect and distinct account in books fairly written, of all the monies which shall arise by the said duties upon salt, and the said duties of excise by this act granted, as the same respectively shall from time to time arise, come or be brought into the said office of excise; to which books all persons concerned shall have free access at all seasonable times without fee or charge; and that the said commissioners and comptroller shall execute their respective offices in the performance of all things enjoined by this act, without any other salary, fee or reward, than what they now have or enjoy.

By sect. 16. of this act, persons sued for any thing done in pursuance of this act, may plead the general issue; and if a verdict pass for the defendant,

&c. shall have double costs. And by sect. 17. no certiorari shall supersede execution or other proceedings made by the chief commissioners or justices of peace in pursuance of this act.

LVII. Provided always, and be it enacted by the authority aforesaid, that no member of the house of Commons shall at any time be concerned directly or indirectly, or any other in trust for him, in the farming, collecting or managing any of the sums of money, duties, or other aids granted to their Majesties by this act, or that hereafter shall be granted by any other act of Parliament (except the commissioners of the treasury, and the officers and commissioners for managing the customs and excise, not exceeding the present number in each office, and those appointed to be commissioners for putting in execution an act, intituled *An act for granting to their Majesties an aid of four shillings in the pound for one year, for carrying on a vigorous war against France*, as to their executing only the authority of the said act by which they are appointed commissioners.

By 11 & 12 W. 3. c. 2. § 130, 131. members of the house of commons are disabled from being commissioners of excise & vice versa.

5 W. & M. c. 1.

Provided always, that *Thomas Neale* esquire may be employed by their Majesties as they shall think fit, in the ordering or managing the several recompences and advantages hereby given to the contributors upon this act; any thing in this act contained to the contrary notwithstanding.

Anno quinto & sexto

GULIELMI & MARIAE

Regis & Reginae.

C A P. XX.

An Act for granting to their Majesties several Rates and Duties upon Tunnage of Ships and Vessels, and upon Beer, Ale and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of fifteen hundred thousand Pounds towards carrying on the War against France.

[So much as relates to the Duties of Excise.]

WE your Majesties most dutiful and loyal subjects, the Commons assembled in Parliament, for the further supply of your Majesties extraordinary occasions for and towards the necessary defence of your realms, do humbly present your Majesties with the further gift of the impositions, rates and duties herein after mentioned, and do beseech your Majesties that it may be enacted;

II. And be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that for and during the term of four years, commencing from the first day of *June* in the year of our Lord one thousand six hundred ninety and four, there shall be throughout the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto and for the use of their Majesties, their heirs and successors, for and upon the tunnage of all ships and vessels, wherein at any time or times, and for every time during the said term of four years, there shall be imported any goods or merchandizes into this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, from any the parts, places or countries hereafter mentioned, or wherein during the said term there shall be carried coastwise from any port, member or creek, in the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, unto any other port, creek or member within the

Tunnage upon ships for 4 years.

the same kingdom, dominion, port or town, the several and respective rates, impositions, duties and sums of money herein after mentioned.

These duties upon the tunnage of ships were taken off from 17 May 1696, by 7 & 8 W. 3. cap. 31. § 27.

2 W. & M.
ft. 2. c. 10.

X. And whereas by an act of Parliament made in the second year of their Majesties reign, intituled *An act for granting to their Majesties several additional duties upon beer, ale and other liquors, for four years, from the time that an act for doubling the duty of excise upon beer, ale and other liquors, during the space of one year doth expire*, it was enacted, that from and after the seventeenth day of November in the year of our Lord one thousand six hundred ninety and one, there should be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, during the space and term of four years, and no longer, for beer, ale, cyder, and other liquors therein mentioned by way of excise, over and above all other duties, charges and impositions by any former act or acts which should be then unexpired, set and imposed, in such manner as therein is mentioned; which rates and duties aforesaid by act of Parliament made in the third and fourth years of their now Majesties reign, are continued until the seventeenth day of May one thousand six hundred and ninety seven; be it further enacted, that for the further encouragement of such persons who shall voluntarily contribute towards the raising and paying into their Majesties exchequer any sum or sums, not exceeding in the whole the sum of fifteen hundred thousand pounds, upon the several terms and recompences herein after mentioned, that from and after the seventeenth day of May, which shall be in the year of our Lord one thousand six hundred ninety and seven, there shall be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, for beer, ale, cyder and other liquors herein after expressed, by way of excise, over and above all duties, charges and impositions by any former act or acts then unexpired, set and imposed, one moiety or half part of the several rates and duties of excise granted by the said last mentioned act, in manner and form following; that is to say,

3 W. & M. c.
6.

2 W. & M.
ft. 2. c. 10.

Beer or ale
above 6s. the
barrel.

For every barrel of beer or ale above six shillings the barrel exclusive of the duty of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, nine pence.

Beer or ale of
6s. the barrel.

For every barrel of beer or ale of six shillings the barrel, or under, brewed by the common brewer, or any other person or persons who shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, three pence.

Vinegar.
Rep. 10 & 11.
W. 3. c. 21.
§ 8.

For every barrel of vinegar or vinegar-beer, brewed or made of any English materials, by any common brewer or any other person for sale, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, over and above the duties of excise payable for the same, one shilling six pence.

Vinegar of
foreign mate-
rials.

Rep. 10 & 11.
W. 3. c. 21.

For every barrel of vinegar or liquor prepared for vinegar, made here for sale, that hath run through rape, or made with or passing through any foreign materials, or any mixture with foreign materials, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, four shillings.

Beer ale or
mum import-
ed.

For every barrel of beer ale or mum imported from beyond the seas, or from the islands of Guernsey or Jersey, and so proportionably for a greater or lesser quantity, to be paid by the importers before landing, over and above the duties payable for the same, three shillings.

For

For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above the duties payable for the same, four pounds.

Cyder or perry imported.

For every gallon of single brandy, spirits or aqua-vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, six pence.

Single brandy.

For every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, one shilling.

Double brandy.

For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, over and above the duties payable for the same, and so proportionably for a greater or lesser measure, one shilling three pence.

Cyder and perry sold by retail.

For all metheglin or mead made for sale, whether by retail or otherwise, to be paid by the maker for every gallon, three pence.

Metheglin or mead.

XI. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, be levied, collected and paid unto their Majesties, their heirs and successors, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures, as are mentioned in the act made the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in and by another act made in the twelfth year of the reign of the said late King Charles the second, intituled *A grant of certain impositions upon beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, and also in and by another act made in the fifteenth year of the reign of the said late King Charles the second, intituled *An additional act for the better ordering and collecting of the duty of excise, and preventing the abuses therein*, or by any other law in force relating to the said revenue of excise; and that the aforesaid acts, and every article, rule and clause therein mentioned, as for and concerning only the rates, duties and impositions upon beer, ale and other liquors by this act granted, shall be of full force and effect to all intents and purposes in like manner as if the same were at large, and particularly recited and set down in the body of this act.

To be levied as formerly.

12 Car. 2. c. 24.

12 Car. 2. c. 23.

15 Car. 2. c. 11.

XII. And be it further enacted by the authority aforesaid, that the commissioners and governors for management and receipt of the excise, and the commissioners and other officers of the customs respectively, at the head office in London for the time being, shall separate and keep apart all and every the monies arising by the several rates and duties by this act granted, as the same shall from time to time arise or be paid into the said office of excise, or unto the receiver general of the customs for the time being respectively by the receivers or collectors of the same, or by any other person whatsoever; and the comptroller of excise, and the comptroller of the customs for the time being, or their respective deputies, shall keep a perfect and distinct account, in books fairly written, of all the duties arising by this act, to which all persons shall have free access, at all seasonable times, without fee or charge; and the said commissioners and governors of excise, and the said commissioners of the customs for the time being, are hereby required and strictly enjoined from time to time, to pay weekly (*videlicet*) on Wednesday in every week if it be not a holiday, and if it be, then the next day after that is not a holiday, all and every the monies arising by the rates and duties hereby granted into the receipt of their Majesties exchequer, distinct and apart from the other monies which the said commissioners and governors respectively shall receive for the use of their Majesties, their heirs and successors.

Distinct accounts.

Monies to be paid weekly into the exchequer.

XIII. And be it further enacted by the authority aforesaid, that there shall be provided and kept in their Majesties exchequer, that is to say, in the office

of the auditor of the receipt, one book, in which all the said weekly monies which shall be paid into the exchequer as aforesaid, shall be entred apart and distinct from all other monies paid and payable to their Majesties, their heirs and successors, upon any account whatsoever.

Penalty of
misapplying.

XIV. And be it further enacted, that if the said commissioners and governors respectively for the time being, shall refuse or neglect to pay into the exchequer all or any the said weekly sums appointed to be paid as aforesaid, in such manner as they are before by this act required to do, or shall divert or misapply any part of the same; or if such comptroller shall neglect his duty in keeping such accounts as aforesaid; then he or they for any such offence shall forfeit their respective offices or places, and be incapable of any office or place of trust whatsoever; and such commissioner or commissioners in such case offending, shall be liable to pay the full value of any sum or sums so diverted or misapplied, to any person or persons who will sue for the same by any action of debt, bill, plaint or information in any of their Majesties courts of record at *Westminster*, wherein no essoin, protection, wager of law, privilege of Parliament or other privilege, or more than one imparlance shall be granted or allowed.

Excise office
in London.

XVI. And be it further enacted by the authority aforesaid, that the head office of excise which is now established within the city of *London*, shall be continued and be within the said city, or ten miles thereof for ever, and a sufficient number of commissioners therein from time to time shall be continued or appointed by their Majesties, their heirs and successors, to govern and manage the receipt of excise, and to perform and execute the several matters and things hereby enjoined to be done and executed by such commissioners; and that in like manner there shall be continued, and be within the said city or ten miles thereof for ever, by the appointment of their Majesties, their heirs and successors, a comptroller of excise to keep the accounts before mentioned.

Officers of ex-
cise not to in-
fluence elec-
tions.

XLVIII. And to the end the great duties of excise, and the powers given for the collecting and levying the same, may not be employed for the influencing of elections of members to serve in Parliament, which elections by the constitution of this government ought to be free and uncorrupt; be it enacted by the authority aforesaid, that from and after the first day of *May* in the year of our Lord one thousand six hundred ninety four, no collector, supervisor, gager or other officer or person whatsoever concerned or employed in the charging, collecting levying, or managing the duties of excise, or any branch or part thereof, shall by word, message or writing, or in any other manner whatsoever, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for the choice of any person to be a knight of the shire, citizen, burgess or baron of any county, city, borough or cinque port to serve in Parliament; and every officer or other person offending therein shall forfeit the sum of one hundred pounds, one moiety thereof to the informer, the other moiety to the poor of the parish where the offence shall be committed, to be recovered by any person that shall sue for the same by action of debt, bill, plaint or information in any of their Majesties courts of record at *Westminster*, in which no essoin, protection, privilege or wager of law, or more than one imparlance shall be allowed; and every person convict on any such suit of the said offence, shall thereby become disabled and incapable of ever bearing or executing any office or place concerning or relating to the duty of excise, or any other office or place of trust whatsoever under their Majesties, their heirs or successors.

Notes of gages
to be left with
brewers, &c.
Altered 7 & 8
W. 3. c. 30.
§ 25.

XLIX. And it is hereby declared and enacted, that true notes in writing of the last gages made or taken by the said gagers, shall be left by them with all brewers, makers or retailers of beer, ale or other exciseable liquors respectively, or some of their servants, at the times of taking their said gages, containing the quantity and quality of the liquors so gaged; upon the penalty of five pounds for every offence or neglect of the said gager or gagers, to be recovered

recovered by any person that shall sue for the same by action of debt, bill, plaint or information, in any of their Majesties courts of record at *Westminster*, in which no essoin, protection, privilege or wager of law, nor more than one imparlance shall be allowed.

Anno septimo & octavo

G U L I E L M I III. Regis.

C A P. XXX.

An Act for laying several Duties upon Low Wines or Spirits of the first Extraction, and for preventing the Frauds and Abuses of Brewers, Distillers, and other Persons chargeable with the Duties of Excise.

[So much as relates to the Excise.]

FOR the supplying your Majesties extraordinary occasions, and the better support of your government, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the five and twentieth day of *March* in the year of our Lord one thousand six hundred ninety six, until the five and twentieth day of *March* which shall be in the year of our Lord one thousand seven hundred and one, there shall be paid by way of excise unto his Majesty, his heirs and successors, for all low wines or spirits of the first extraction, drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within this kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties following:

These duties are expired, but the rest of the act is in force.

VII. And be it further enacted by the authority aforesaid, that all distillers and others, who shall draw or make any low wines, spirits, or brandy from corn, shall brew or cause their corn to be brewed; and from such drink so made and prepared (without any mixture with any molosses, wash or tilts, or other materials whatsoever) shall draw their low wines or spirits of the first extraction; and that it shall and may be lawful for the gager and gagers of excise, from time to time, to gage and keep an account of the liquors, worts and drink made and drawn by such distillers or others for the making such low wines, spirits or brandies, and to see that the same be drawn and made from drink made of malted corn intirely, without any mixture as aforesaid; and in case any distillers or others shall therewith mix any other materials, either in the brewing or after the same is made into drink, and before the same be distilled into low wines, the said gager shall charge the low wines drawn from the drink so mixed with the duty of twelve pence for every gallon; which said duty shall be answered and paid to his Majesty and successors.

Low wines to be drawn from drink made of malted corn without mixture.

VIII. And be it further enacted, that no distillers or others drawing low wines or spirits from corn prepared as aforesaid, shall prepare any wash from molosses or other materials, or receive any wash of molosses or other materials, from any other person whatsoever, until he has drawn off and distilled all the liquors made or prepared from corn as aforesaid; on pain of forfeiture for every barrel of such liquors made of corn as aforesaid found undistilled or drawn into low wines, the sum of five pounds.

Penalty of receiving wash from melasses, &c. before the liquors made from corn are distilled.

IX. And be it further enacted by the authority aforesaid, that if any gager or other officer of excise shall wittingly and willingly make a false charge, by returning to the commissioners any quantity of low wines or spirits of the first extraction, not made from malted corn, as made and drawn from malted corn,

On gagers making a false charge.

corn, such gager or officer shall forfeit his office or employment, and also shall forfeit for every gallon of low wines so falsely charged or returned, the sum of ten shillings.

Drawback of 3d. per gallon on exportation of spirits made from malted corn only.

Other drawbacks and bounties are given by 6 Geo.

2. c. 17. § 7.

& 33 Geo. 2.

c. 9. § 6, 7.

and the act altered.

X. And for the further encouragement of distillers and others to draw and make spirits of brandies from malted corn brewed into drink as aforesaid, and to export the same as merchandize into parts beyond the seas, be it further enacted by the authority aforesaid, that it shall and may be lawful to or for any distillers or others, upon oath made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any brandy or strong waters is or are intended to be exported, that the same were or was made and drawn from drink brewed from malted corn, without any mixture with any other materials, and that the same is not mixed with any low wines not drawn a second time, nor with any other spirits or brandy made from any other materials, either native or foreign, and that the duties of the same are duly entred or paid, and that the same are exported for merchandize to be spent beyond the seas, to export such spirits or brandies made from corn prepared as aforesaid; and upon a certificate under the hands of the officers of excise for the port or place where such spirits or brandies were shipped off, of the quantities so shipped, and that the same was shipped in the presence of such officers, that such distiller or others so exporting shall be allowed or paid back by the commissioners or their collector for the port or place where such spirits or brandy shall be shipped off, the sum of three pence for every such gallon of brandy or spirits so shipped off.

Where decayed wines, &c. are found, the gager may examine the still.

XII. And for preventing the making or drawing of low wines or spirits of a first or second extraction by any compound distiller or rectifying distiller, or any other common distiller, whereby to defraud his Majesty of any of the duties by this act imposed, be it further enacted by the authority aforesaid, that if any gager or officer of excise shall from and after the said five and twentieth day of *March*, find in the distilling-house or other house or warehouse of any compound distiller or rectifying distiller, or any other common distiller, any quantity of decayed wines, cyder or other materials, fit for or preparing for distillation, whereby he may be induced to believe that such compound or rectifying distiller, or other common distiller, doth or may draw, or extract low wines or spirits from such materials, and such gager or officer shall find any still or stills of such distillers charged or prepared to work, that it shall and may be lawful to and for such gager or officer to take off the head of such still or stills, and to examine what materials are therein, if not at work; and in case such still or stills shall be at work, that then it shall and may be lawful to and for such gager or officer to stay and continue in such distillers distilling-house until such still or stills shall be wrought off, and then to examine what materials were wrought therein; and in case any such distiller shall refuse to permit such gager to continue in his distilling-house until such still or stills shall be wrought off and examined as aforesaid, in every such case such distiller shall forfeit for every such offence the sum of twenty pounds.

Stills and utensils charged with the duties and penalties.

XIII. And be it further enacted by the authority aforesaid, that from and after the said five and twentieth day of *March*, all and every the stills, worms, still-heads, and all other vessels and utensils for distilling used by any such distiller or other person for making of low wines or spirits for sale or exportation, into whose hands soever the same shall come, and by what conveyance or title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the debts and duties of excise that now are, or hereafter shall be in arrear and owing by any such distiller or other person or persons, for any strong waters, spirits or low wines, so made or drawn as aforesaid; and that it shall be lawful in all cases to levy debts and penalties, and use such proceedings against the stills, worms, vessels and utensils therein contained, as it may be lawful to do in case the debtor or offender, using

using the said utensils, had been truly and really owner and proprietor of the same.

XIV. And be it further enacted by the authority aforesaid, that the gager and gagers of excise shall from time to time gage and take account of all wash and other materials prepared or preparing for the making of low wines, and also of all low wines, spirits or strong waters found in the houses, cellars or warehouses, or in any wash, back, cask, or other vessel or vessels used by any distiller or maker of low wines or spirits: and in case he shall miss any quantity or quantities of liquor or drink brewed or made from corn, or any wash or other materials prepared for making of low wines, which he found or gaged the last time such gager was at such distillers, not exceeding twenty four hours before; and shall not on demand receive satisfaction what is become of such drink or wash, or other such like materials; that in every such case it shall be lawful for such gager to charge such distiller with so much low wines, as such liquor, drink, wash or other materials so missing, in his judgment would reasonably have made.

Gager to take an account of all wash, and on missing any, to charge so much low wines as it would produce.

XV. And to the intent that the duties payable to his Majesty for all low wines, spirits, aqua-vitæ and strong waters, may be the better ascertained, collected and levied, be it enacted by the authority aforesaid, that from and after the said five and twentieth day of *March*, no distiller or maker of low wines, spirits, aqua-vitæ, or strong waters, shall distil or set their stills at work for the drawing or making any the liquors above mentioned, or shall deliver or carry out any low wines, spirits, or aqua-vitæ to any of their customers in cask or by the gallon, without notice thereof first given to the officer of excise for the place or division where such distiller or maker shall live, to the intent that such officer may be present to see and gage the same; unless at such times as herein after are mentioned, that is to say, from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of five in the morning and eight in the evening, and from the five and twentieth day of *March* to the nine and twentieth day of *September* yearly, between the hours of three in the morning and nine in the evening; upon pain that every distiller and maker of the liquors aforesaid, doing contrary hereunto, shall forfeit for every such offence the sum of ten pounds.

Distillers not to set stills at work or carry out in the night, without notice.

XVI. And be it further enacted by the authority aforesaid, that if any maker of vinegar, cyder, metheglin, mead or sweets for sale, shall at any time hereafter hide, conceal or convey away any vinegar, or liquor prepared for vinegar, or any cyder, metheglin, mead or sweets, from the sight and view of the gager or gagers appointed to take account of the same, whereby his Majesty shall or may be defrauded of any of the duties due for the same; that every such maker of such vinegar, cyder, metheglin, mead or sweets, for every barrel of vinegar, or liquor prepared for vinegar, or sweets so hid, concealed or conveyed away as aforesaid, shall forfeit the sum of forty shillings, and so in proportion for any greater or lesser quantity; and for every hoghead of cyder so hid, concealed or conveyed away, the sum of forty shillings, and so in proportion for any greater or lesser quantity; and for every gallon of metheglin or mead so hid, concealed or carried away as aforesaid, shall forfeit the sum of five shillings.

Penalty on makers of vinegar, cyder, metheglin, mead or sweets, concealing.

By a clause in the annual malt acts, dealers in cyder or perry are liable to a penalty of 50l. for every place used for making or keeping cyder or perry, and not entered.

XVII. And be it enacted by the authority aforesaid, that from henceforth in case any maker or retailer of vinegar, or of any of the commodities aforesaid, shall upon due request or demand made by the gager or officer in the day-time, or if by night, then in the presence of a constable, refuse to permit such gager or officer to enter and come into his or their house, storehouse or other place belonging to or used by such maker or retailer of vinegar, or of any other the liquors or commodities aforesaid, and to take account of any of the liquors or commodities aforesaid, in every such case such maker of vinegar or any other of the liquors or commodities aforesaid, shall forfeit for every such offence the sum of fifteen pounds.

Of refusing to admit the gager.

R

XVIII. And

Of carrying
out in the
night without
notice.

XVIII. And be it enacted by the authority aforesaid, that from henceforth no maker of vinegar or sweets shall sell, deliver or carry out any vinegar or sweets to any of his customers, either in whole cask or by the gallon, without notice thereof first given to the gager or officer of excise for the place or division where such maker of vinegar or sweets shall live; to the intent that such officer may be present to see, gage and take an account of the same; unless at such times as are herein after mentioned; that is to say, from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of five in the morning and eight in the evening; and from the five and twentieth day of *March* to the nine and twentieth day of *September* yearly, between the hours of three in the morning and nine in the evening; upon pain that every such maker of vinegar or sweets doing contrary hereunto, shall for every such offence forfeit and lose the sum of forty shillings for every barrel of vinegar or sweets that shall be so carried out contrary to the true meaning of this act.

2 W. & M. ft.
2. c. 9. § 12.
continued.

XIX. And be it further enacted by the authority aforesaid, that a certain clause in an act made in the second year of the reign of his Majesty and the late queen *Mary* of blessed memory, intituled *An act for the encouraging the distilling of brandy and spirits from corn, and for laying several duties on low wines or spirits of the first extraction*, relating to strong waters, brandy, aqua-vitæ and other exciseable liquors brought from the islands of *Guernsey*, *Jersey*, *Sark* or *Alderney*, and all the charges, duties and penalties, and every article and thing therein contained, shall continue and be of force and virtue during the continuance of this act, in as full and ample manner, to all intents and purposes, as if the said clause were herein word for word repeated and enacted.

Brewers to de-
clare how
much of each
guile they in-
tend for
strong, and
how much for
small beer, or
to be charged
for the whole
as strong.

Rep. 8 & 9 W.
3. c. 19. § 1.

XX. And forasmuch as it is found by experience that the payment of his Majesties duties on beer, ale and other exciseable liquors, is much avoided and defrauded by the brewers and makers thereof, by their making drink of an extraordinary strength, and mixing of small beer or worts with the same after an account hath been taken by the gagers, and by their carrying away or laying off part of their worts after the same hath been gaged, and making them up by part of another wort before the gager can take an account of the same, by making use of private pipes and other conveyances under ground; and by reason the gagers and officers are not duly admitted and permitted to enter and come into the houses, brewhouses, distilling-houses, store-houses, and other places belonging to or used by such brewers, distillers or makers of the liquors aforesaid, or being lawfully entred, are not quietly permitted to continue in such brewhouse where the said liquors are brewing and making, to gage and take an account of the quantity and quality of the several worts as they are brewed off, and to see their strong and small drink cleansed and carried out without mixture, and to prevent the committing any other frauds; be it therefore enacted by the authority aforesaid, that all common brewers, innkeepers or victuallers, who after the said five and twentieth day of *March* shall brew or make a party guile, shall declare to the gager or gagers appointed to gage and take an account of the same, how much of such guile he or they intend to make into strong beer or ale, and how much into small, before any part of such guile is cleansed, and shall continue all the said strong beer in their tuns, until the said small beer shall be carried out and delivered; and in case such brewers, innkeepers or victuallers, or their respective servants, brewing or making such guile of beer or ale, shall refuse to declare to such gager or officers how much of their guile or brewing they intend to make into strong beer or strong ale, and how much into small, before any part of such guile is cleansed, or shall permit the said strong beer to be carried out of their tuns, until the said small beer shall be carried out and delivered, such gager or gagers shall charge and return the whole of such guile to be strong; and such brewer, innkeeper or victualler shall pay the du-

ties thereof accordingly : and in case such brewer, innkeeper or victualler, or their respective servants, after such declaration made, shall make any increase of their strong beer or strong ale so declared as aforesaid, by any ways or means whatsoever, such increase shall be deemed and taken to be and proceed from mixing small beer with such strong beer or strong ale ; and such brewer, innkeeper or victualler, shall forfeit and lose for every barrel so increased the sum of forty shillings, and so in proportion for a greater or lesser quantity, over and above the penalties already imposed for mixing small beer with strong ; and in case upon any information brought against such brewer, innkeeper or victualler for the penalties aforesaid, it shall appear by the evidence given in behalf of such brewer, innkeeper or victualler, that the strong beer or strong ale so declared as aforesaid was increased, by adding to or mixing with the same any strong beer or strong ale that remained or was left, or returned of a former guile of his or her brewing, such brewer, innkeeper or victualler shall incur all the penalties aforesaid, except it be also proved by the oath of one or more credible witnesses, that such strong beer or strong ale so added to such guile, was added to such guile in the sight and view of the gager, the said evidence, or any other thing to the contrary in any wise notwithstanding.

XXI. And it is hereby further enacted by the authority aforesaid, that if from and after the said five and twentieth day of *March*, any common brewer, innkeeper or victualler, shall cleanse, carry out, remove or convey out of his brewhouse or place of brewing, any part of his guile or brewing of beer, ale or worts, before the whole of such guile is brewed off, and be in his tuns, backs or coolers, and until the gager or gagers shall or might have taken an account of the same, and of the distinct quantities thereof in his respective vessels, without first giving notice to the supervisor or gager appointed for the place or division where such brewer, innkeeper or victualler doth or shall inhabit, at what time, and how much of such guile or brewing he intends to cleanse, carry out or remove, and where he intends to lay or dispose of the same, such brewer, innkeeper or victualler, for every barrel of beer, ale or worts so cleansed, carried out, removed or conveyed out of his brewhouse or place of brewing without giving such notice as aforesaid, shall forfeit and lose the sum of forty shillings.

Penalty of cleansing or carrying out any part of their guile before the whole is brewed off, without notice.

XXII. And it is further enacted by the authority aforesaid, that if any common brewer, innkeeper or victualler, after the said five and twentieth day of *March*, shall upon due request or demand made by the gager or other officer in the day-time, or in the night, in the presence of a constable, refuse to permit such gager or other officer to enter and come into his house, brewhouse, storehouses or other places belonging to or used by such brewer, innkeeper or victualler, or being lawfully entred, shall refuse such gager or officer to stay and continue in his brewhouse or place of brewing whilst his guile is brewing, and quietly gage and take an account of the several worts as they are brewed off and let into his backs and tuns, and to see their strong and small drink cleansed and carried out without mixture, and to gage and take an account of the goods in the mesh tun, or of the quantity of malt from which such worts are drawn or made, such brewer, innkeeper or victualler for every such offence shall forfeit and lose the sum of twenty pounds, and the informer or prosecutor shall not be obliged to prove that such brewer, innkeeper or victualler, did carry or deliver out any part of such guile of beer or ale before he paid and cleared the duties due for the same ; any thing in the former acts of excise, or any other act or statute to the contrary notwithstanding.

Brewer, &c. not permitting the officer to stay to see the whole guile carried out, and to gage, forfeits 20*l.* without proof of carrying out.

XXIII. And for the preventing and discovering of all frauds made by mixtures or otherwise, be it enacted by the authority aforesaid, that if any common brewer or innkeeper after the said five and twentieth day of *March*, shall upon carrying out his drink, or after the same is carried out, start or

Penalty of mixing after carrying out.

mix

mix any small beer or small worts with or amongst any strong beer or strong ale upon his dray, or in any victualler's cellar or other place, such brewer or innkeeper so doing shall forfeit and lose for every such offence the sum of five pounds; and further, that it shall and may be lawful to and for the gager or gagers of the excise to taste the drink upon any such brewer's dray or drays, where and whensoever he or they shall find and meet the same; and also upon request to enter into the cellar or cellars, or other rooms in the possession of any innkeeper or victualler that do or shall take or receive any drink of or from any common brewer, and to taste the drink in the same: and if any such innkeeper or victualler after the said five and twentieth day of *March*, shall refuse such gager or gagers to enter and come into their cellar or cellars, or other rooms, or being entred shall refuse such gager or gagers to taste the drink in the same, such innkeeper or victualler for every such offence shall forfeit and lose the sum of five pounds.

Penalty on persons summoned to give evidence, not attending.

XXIV. And be it further enacted, that it shall and may be lawful to and for the commissioners of excise and justices of the peace respectively, upon any information exhibited before them for any offence committed against the laws of excise, to summon any person or persons (other than the party accused) to appear before them at a certain day, time and place, to be inserted in such summons, and to give evidence for the discovery of the truth of the matter in controversy before them; and in case of neglect or refusal to appear, or if upon appearance such person or persons shall refuse to give evidence when he shall be thereunto required, every such person so making default shall forfeit and lose the sum of ten pounds, to be imposed, recovered, levied and disposed in manner as herein is directed.

5 W. & M.
c. 20. § 49.

Gager to leave a copy of his charge within 3 days after the end of every week.

XXV. And whereas in and by one act of Parliament made in the fifth and sixth years of the reign of his Majesty. and the late Queen Mary of blessed memory, intituled *An act for granting to their Majesties several rates and duties upon tunnage of ships and vessels, and upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of fifteen hundred thousand pounds towards the carrying on the war against France*, it is amongst other things enacted in the words or to the effect following, (*viz.*) that true notes in writing of the last gages made or taken by the gager shall be left by them with all brewers, makers or retailers of beer, ale, or other exciseable liquors respectively, or some of their servants, at the times of their taking their gages, containing the quantity and quality of the liquors so gaged, upon certain penalties in the said acts mentioned; and whereas it is found necessary for the securing his Majesties duties upon the liquors aforesaid, that several gages be taken by one or more officers of every wort of one and the same guile or brewing, by reason whereof the said notes left by such gagers do not sufficiently inform such brewer or retailer how much he is charged in such respective guile or brewing; be it therefore enacted and declared by the authority aforesaid, that from and after the said five and twentieth day of *March*, every gager shall within three days after the end of every week, deliver to or leave with such brewer or retailer, or their respective servants, a true copy under his hand of each respective charge by him made upon such brewer or retailer, containing the quantity and quality of the liquors by him charged in such week respectively; and if any such gager or gagers shall refuse or neglect to leave with such brewer or retailer, or their respective servants, such copy of his or their charges as aforesaid, or shall charge such brewer or retailer more than such copy contains, such gager or gagers shall forfeit and lose for every such offence or neglect the sum of ten pounds, to be recovered by any person that shall

See 12 Geo. 1.
c. 28. § 30.

shall sue for the same, by action of debt, bill, plaint or information in any of his Majesties courts of record at *Westminster*, in which no essoin, protection, privilege or wager of law, nor more than one imparlance, shall be allowed.

XXVI. And it is hereby provided and declared, that no gager or gagers who do or shall leave such copy of his charges as above directed and required, shall from henceforth be liable to any of the penalties by the former acts imposed, for not leaving notes of the last gages at the times of their taking such gages; the said act or any other act or statute to the contrary notwithstanding.

XXVII. And for the better preventing and discovering of all private backs, tuns and other private and concealed vessels or other receptacles, and of all drains, pipes or other conveyances to or from the same, used by any brewer, distiller or other maker or retailer of exciseable liquors, to defraud his Majesty of any of the duties payable by them or any of them respectively; be it enacted by the authority aforesaid, that from and after the said five and twentieth day of *March*, that it shall and may be lawful to and for the officer and officers of excise, or any of them in their respective divisions in the day-time, and in the presence of a constable or other lawful officer for the peace, who are hereby respectively required to be aiding and assisting therein, where they shall have a just suspicion that any such private backs, tuns or other vessels aforesaid are used by any such brewers, distillers or makers aforesaid, on request first made, and cause declared to break open the door or any part of such brewhouse, distilling-house, storehouse, warehouse or other room in their respective possessions, and to enter into the same, and also break up the ground in any such brewhouse, distilling-house, storehouse, warehouse or other room, or the ground near adjoining in their respective possessions, to search after such back, tun or other vessel aforesaid, or any pipe or other conveyance leading thereto: and in case where they shall find any private pipe or other conveyance, to search after and follow the same; and in case the same shall lead into any ground, house, outhouse or place in the possession of any other person or persons, on like request and with a constable to enter into the same, and break open the ground or any part of the house or houses, if occasion shall be, to follow such private pipe, in order to find out and discover such private and concealed back, tun or other vessel into which such pipe or other conveyance shall lead; making good the ground or house so broken up, or giving reasonable satisfaction for the same to the owner or owners thereof: and in case any such brewer, distiller or any other person or persons shall oppose or hinder such officer or officers in the due execution of the powers and authorities hereby given or granted, every such brewer, distiller or other person so doing, shall forfeit and lose for every such offence the sum of twenty pounds.

Officers suspecting any concealed vessels or pipes, may in presence of a constable and after request, break open doors and ground.

XXVIII. And it is hereby further declared, that all persons who shall buy or make verjuice for sale, shall be chargeable with and pay the same duties as in case of cyder and perry.

Verjuice to pay duty as cyder.

XXIX. And be it further enacted by the authority aforesaid, that all fines, penalties and forfeitures by this act imposed, shall be sued for, recovered and levied by such ways, means and methods as any fine, penalty and forfeiture is or may be recovered by any law or laws of excise, or by any action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty or forfeiture shall be to his Majesty, or his heirs and successors, and the other moiety to him or them that shall discover, inform or sue for the same.

Recovery of Penalties.

XXX. And whereas his Majesty's inferior officers, whether they be sub-commissioners, collectors, supervisors, gagers or others, employed in levying the rates, impositions and duties upon beer, ale and other exciseable liquors, and upon salt, are by virtue of his Majesty's commission appointed, autho-

Inferior officers to continue after the death or removal of commissioners.

rized and constituted by the chief commissioners and governors of and for the receipt of excise, and rates and duties upon salt, or any five of them: and whereas if by the death of any one of the said chief commissioners who joined in the appointing, authorizing and constituting any such inferior officer, or by the alteration or other determination of the commission to the said chief commissioners, the authority given to such inferior officer or officers should be determined, it would prove very prejudicial to his Majesty, and render it impossible on such occasions to collect and levy the said rates and duties justly and duly, as the same ought to be collected and levied; for prevention whereof, and of all doubts and questions which have been or may arise thereupon, be it declared and enacted by the authority aforesaid, that all such inferior officers who are, have been or shall be duly and legally authorized and constituted in pursuance of any commission under the great seal of *England*, since his Majesty's happy accession to the crown, or any such commission which shall hereafter be granted to the chief commissioners and governors of and for the receipt of excise, and rates and duties upon salt, do and shall remain and continue in their respective offices and employments, notwithstanding the death or removal of any chief commissioner or commissioners by whom they were so authorized and constituted, or any alteration, change or other determination of the commission of such chief commissioners and governors, until the authority and constitution of such inferior officers respectively, be by the chief commissioners and governors of and for the receipt of the excise and rates, and duties upon salt for the time being, revoked or annulled.

Gagers to leave notes of every gage, if demanded.

12 Geo. 1. c. 28. § 30.

XLVI. Provided nevertheless and be it enacted, that true notes in writing of every gage made or taken, signed by the gagers, containing the inches and tenths of the backs, and wants of the tuns, and the qualities of the said liquors respectively, shall be left by them with all common brewers of beer or ale, or some one of their servants, if demanded, at the time of the taking their said gages; on pain to forfeit for every neglect or refusal the sum of forty shillings, with costs of suit, to be recovered in any of his Majesty's courts of record at *Westminster*, by action of debt, bill, plaint or information, wherein no privilege or wager of law shall be allowed, nor any more than one imparlance.

Anno octavo & nono

G U L I E L M I III. Regis.

C A P. XIX.

An Act for repealing a Clause in a former Act relating to Party Guiles, and for the better preventing Frauds and Abuses of Brewers and others chargeable with the Duties of Excise.

7 & 8 W. 3. c. 30. § 20.

WHEREAS in one act made in the last sessions of this present Parliament, intituled *An act for laying several duties upon low wines or spirits of the first extraction, and for preventing the frauds and abuses of brewers, distillers and other persons chargeable with the duties of excise*, it is amongst other things enacted in the words or to the effect following, (*videlicet*) that all common brewers, innkeepers or victuallers, who after the five and twentieth day of *March* one thousand six hundred ninety six, shall brew or make a party guile, shall declare to the gager or gagers appointed to gage and take an account of the same, how much of such guile he or they intended to make into strong beer or ale, and how much into small, before any part of such guile is cleansed, and shall continue all the said strong beer

beer in their tuns, until the said small beer shall be carried out and delivered; and in case such brewers, innkeepers or victuallers, or their respective servants, brewing or making such guile of beer or ale, shall refuse to declare to such gager or officer how much of their guile or brewing they intend to make into strong beer or strong ale, and how much into small, before any part of such guile is cleansed, or shall permit the said strong beer to be carried out of their tuns, until the said small beer shall be carried out and delivered, such gager or gagers shall charge and return the whole of such guile to be strong; and such brewer, innkeeper or victualler shall pay the duties thereof accordingly; and in case such brewer, innkeeper or victualler, or their respective servants, after such declaration made, shall make any increase of their strong beer or strong ale so declared as aforesaid, by any ways or means whatsoever, such increase shall be deemed and taken to be and proceed from mixing small beer with strong beer or strong ale; and such brewer, innkeeper or victualler, shall forfeit and lose for every barrel so increased the sum of forty shillings, and so in proportion for a greater or lesser quantity, over and above the penalties already imposed for mixing small beer with strong; and whereas it is found by experience that it is inconvenient to the brewers within *London* and the weekly bills of mortality, and impracticable to the brewers innkeepers and victuallers in the country, to keep their strong beer in their tuns until their small beer is carried out and delivered, as by the clause above recited is required; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the tenth day of *April* in the year of our Lord one thousand six hundred ninety seven, the said clause and every thing therein contained shall be, and hereby is repealed and made void to all intents and purposes whatsoever.

II. And for the more effectual preventing the frauds of the brewers which are now frequently practised by mixing small beer with strong, be it enacted by the authority aforesaid, that every common brewer who after the said tenth day of *April* shall brew or make any guile of beer or ale, shall declare to the gager or gagers appointed to gage and take an account of the same, how much strong beer or strong ale he intends to make of such guile, and also how much small (if he intends to make any small) before any part of such guile is cleansed or removed out of his tuns: and in case any such brewer or his respective servants, brewing or making such guile of beer or ale, shall refuse to make such declaration as aforesaid, such gager or gagers shall charge and return the whole of such guile to be strong, and such brewer shall pay the duties thereof accordingly, and shall also forfeit and lose for every barrel of beer or ale contained in such guile, the sum of twenty shillings; and in case such brewer or his respective servants, after such declaration made as aforesaid, shall make any increase of the strong beer or strong ale so declared as aforesaid, by any ways or means whatsoever, or in case such gager or gagers shall find any beer, ale or worts of the same guile laid off, over and above the quantity so declared as aforesaid, such brewer shall forfeit and lose for every barrel so increased, laid off or found over and above the quantity declared as aforesaid, the sum of five pounds: and the servant or servants of such brewer who were any ways concerned or assisting in making such increase after the said declaration, or in laying off any beer, ale or worts of such guile before such declaration made as aforesaid, shall also forfeit and lose for every barrel so increased or laid off the sum of twenty shillings; and in default of payment thereof shall suffer three months imprisonment: and in case upon any information brought against such brewer for the penalties by this act imposed for increasing his length of strong beer or ale as aforesaid, it shall appear by the evidence given in behalf of such brewer, that the strong beer or ale so declared as aforesaid, was increased by adding to or mixing with the same any beer or ale that was left in the brewhouse of a former guile of his

Brewers to declare how much strong beer and how much small he intends to make of each guile, before any part is removed.

Penalty of increasing afterwards.

Penalty on servants.

Beer left may be added in the gager's sight.

If strong beer be altered and added to a new guile, the whole to be charged as newly brewed.

100*l.* penalty for keeping a private pipe or conveyance.

Officers suspecting concealed vessels or pipes may, in presence of a constable and after request, break open doors and ground.

his or her brewing, such brewer shall incur all the said penalties, except it be also proved by the oath of one or more credible witnesses, that the strong beer or ale so added to such guile, was added to such guile in the sight and view of the gager; the said evidence or any other thing to the contrary in any wise notwithstanding.

III. And whereas many brewers having strong beer or ale remaining in their brewhouses from the time it was brewed, until the next guile or brewing, the quality of which they frequently alter by mixing with the same new small beer or old returned drink, and then add the beer or ale so altered to the next guile, by means whereof his Majesty is often defrauded of his duties of excise; be it therefore declared and enacted by the authority aforesaid, that if it shall appear to the gager that the quality of such strong beer or ale so remaining in the brewhouse of a former guile, and added to a guile of new drink as aforesaid, hath been so altered since it was brewed, such gager shall charge and return all such beer and ale so altered and added to a guile of new drink, as if the same were then originally brewed, and had never been charged before, and such brewer shall pay the duties thereof accordingly.

IV. And forasmuch as it is found by experience that his Majesty is very much defrauded of his duties of excise by many brewers, who by private pipes and stop-cocks under ground, and other private conveyances, have communication between their strong beer tuns and their small beer tuns, whereby they do privately mix the small beer with their strong beer or ale, and also convey their beer, ale or worts from the sight and view of the gagers appointed to gage and take an account of the same, which is also prejudicial to other brewers who work fair and pay his Majesty his full duty; be it therefore further enacted by the authority aforesaid, that every common brewer having or keeping any pipe or stop-cock under ground, or any other private pipe or other private conveyance in or about his brewhouse, by which any beer, ale or worts may be conveyed from one tun or brewing vessel to another, or out of any such tun or brewing vessel into any other place, shall before the eight and twentieth day of *April* one thousand six hundred ninety seven, take up or demolish every such pipe, stop-cock and other private conveyance, and shall also stop up every hole in every tun, batch or float, by which any beer, ale or worts may be conveyed into or out of such tun, batch, or float, or any of them; and that no common brewer from and after the said eight and twentieth day of *April* shall have or keep any such pipe, stop-cock or other private conveyance, by which any beer, ale or worts may be conveyed from one tun or brewing vessel to another, or out of any such tun or brewing vessel into any other place, nor shall have or keep any hole in any such tun, batch or float, by which any beer, ale or worts may be conveyed into or out of such tun, batch or float, or any of them; on pain to forfeit for every such offence the sum of one hundred pounds.

V. And for the better discovering of all such pipes, stop-cocks and other private conveyances aforesaid, be it further enacted, that from and after the said eight and twentieth day of *April*, it shall and may be lawful to and for the gagers and officers of excise, or any of them in the day-time, and in the presence of a constable or other lawful officer for the peace, on request first made and cause declared, to break up the ground in any common brewhouse or the ground near adjoining, or any wall, partition or other place, to search for any such private pipe or other private conveyance, and upon finding any such pipe or other private conveyance, to follow the same, and to break up the ground, house, wall or other partition or place through, or into which any such pipe or other private conveyance shall lead, and to break up or cut any such pipe or other private conveyance, and to turn any cock or cocks, to try and examine whether such pipe or other private conveyance may or can convey any beer, ale or worts out of one tun or brewing vessel into another, or out of any such tun or brewing vessel into any other place.

VI. Provided

VI. Provided always, that in case, upon such search made as aforesaid, no such pipe or other private conveyance shall be found, such gagers and officers shall make good the ground, wall or other place, so broken up as aforesaid, or make reasonable satisfaction to the owner or owners thereof; and if any common brewer or any other person or persons whatsoever shall oppose, obstruct or hinder any such gager or officer in the due execution of the powers hereby given and granted, every such brewer and other person shall forfeit and lose for every such offence the sum of fifty pounds.

50*l.* penalty
for obstruct-
ing.

VII. Provided nevertheless, and it is hereby declared, that it shall and may be lawful to and for any common brewer to keep and make use of any pipes, stop-cocks or other conveyances above ground, which are public and in open view, for the letting his worts out of his copper into his public backs or coolers, and for the letting his worts out of such public backs or coolers into his public tuns, batches or floats, or out of any public tun into his casks; any thing in this act or any other law or statute to the contrary in any wise notwithstanding.

VIII. And whereas, notwithstanding the penalties already imposed by former acts, it is found by experience, that several brewers do set up and keep private backs and tuns, by which his Majesty is much defrauded of his duties of excise, and other brewers who pay their full duties are much prejudiced in their trade thereby; be it further enacted by the authority aforesaid, that if any common brewer shall at any time after the said tenth day of *April*, without notice thereof first given at the next office of excise, erect or set up any tun, batch, float, cooler or copper, or shall alter or enlarge any tun, batch, float, cooler or copper already erected or set up, or shall have or keep any private or concealed tun, batch, float, cooler or copper, other than such as are openly discovered and known to be commonly used in his brewhouse or place of brewing, every such brewer shall forfeit and lose for every tun, batch, float, cooler and copper so erected or set up, altered or enlarged, kept private or concealed, without such notice given as aforesaid, the sum of two hundred pounds.

Penalty on
brewers set-
ting up or al-
tering tuns,
&c. without
notice, or
using any con-
cealed tun,
&c.

IX. And be it further enacted by the authority aforesaid, that if any common brewer or maker of cyder, brewing or making any beer ale or cyder for sale, shall at any time after the said tenth day of *April*, deliver to any distiller or vinegar maker any wash, tilts, ale, beer, vinegar beer or cyder, without first giving notice to the gager or gagers within whose division or district such brewer or maker of cyder doth or shall inhabit, what quantity of wash, tilts, ale, beer, vinegar beer or cyder he intends to deliver, and when and to whom he intends to deliver the same, every such common brewer or maker of cyder shall forfeit and lose for every barrel of wash, tilts, ale, beer, vinegar beer and cyder delivered without such notice given as aforesaid, the sum of twenty shillings.

Penalty of de-
livering wash,
&c. to a di-
stillor or vin-
egar maker
without no-
tice.

X. And whereas it is found by experience, that notwithstanding the penalties imposed by former acts, many distillers do erect and set up private backs, stills and other vessels, by which his Majesty is much defrauded of his duties of excise; be it therefore enacted by the authority aforesaid, that no common distiller or maker of low wines, spirits or strong waters, for sale or exportation, shall at any time after the said tenth day of *April*, erect or set up any tun, cask, wash batch, copper, still or other vessel for the brewing, making or keeping any worts, wash, low wines, spirits or strong waters; nor alter or enlarge any tun, cask, washbatch, copper, still or other vessel already erected or set up; nor shall have or keep any private or concealed tun, cask, washbatch, copper, still or other vessel; nor any private or concealed warehouse, storehouse, cellar or other place for the brewing, making, laying or keeping any worts, wash, low wines, spirits or strong waters; without first giving notice thereof at the next office of excise, within the limits or jurisdiction whereof he or they do or shall inhabit: upon pain to forfeit for every tun, cask, washbatch, copper, still, warehouse, storehouse, cellar or other place, so erected or

20*l.* penalty
on distillers
setting up or
altering any
tun, &c. or
keeping any
concealed tun,
&c. or ware-
house without
giving notice.

50l. penalty
on the person
in whose
house.

See 24 Geo. 2.
c. 40. § 18.

Persons keep-
ing materials
for distillation
and stills con-
taining 20 gal-
lons, are lia-
ble to the ex-
cise; or stills
containing 10
gallons by 33
Geo. 2. c. 9.
§ 13.

Recovery of
penalties.

2 W. & M.
ft. 2. c. 9. §
11.

Persons set-
ting up works
for distilling
malt drink or
cyder, and
giving notice
in 10 days af-
ter entering
on them, may
distil for sale.

set up, altered or enlarged, kept private or concealed, the sum of twenty pounds: and that all and every person or persons in whose occupation any house, outhouse or other place whatsoever is or shall be, where any such private or concealed tun, cask, washbatch, copper, still warehouse, storehouse or cellar shall be discovered or found, shall also forfeit and lose the sum of fifty pounds.

XI. And it is hereby further enacted and declared, that from and after the said tenth day of *April*, every person or persons making or keeping any wash, cyder or other materials fit for distillation, and having in his or their possession or occupation any still or stills containing twenty gallons or upwards, proof being made thereof by the oath of one or more credible witnesses before some justice of the peace, who is hereby empowered to administer the same, shall be deemed and taken to be a common distiller for sale, and shall be liable to the several rates and duties of excise, and subject to the several and respective penalties and forfeitures imposed by this or any former act now in force; the said act or any other law or statute to the contrary in any wise notwithstanding.

XII. And be it further enacted by the authority aforesaid, that all the fines, penalties and forfeitures by this act imposed, shall be sued for, recovered and levied by such ways, means and methods as any fine, penalty or forfeiture is or may be recovered by any law or laws of excise; or by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform or sue for the same.

XIII. And whereas by an act made in the second year of the reign of his Majesty and the late Queen *Mary* of blessed memory, intituled *An act for the encouraging the distilling brandy and other spirits from corn, and for laying several duties on low wines*, it was enacted and declared, that it should and might be lawful to or for any person or persons during the continuance of that act, to make, draw or distil for sale, or to be retailed, any low wines or spirits from drink brewed from malted corn; upon the encouragement of which said act many persons have, at great charge, set up works for distilling from corn; and the said act being since expired, be it therefore further enacted and declared by the authority aforesaid, that it shall and may be lawful to or for any person or persons who have already set up any works or offices, or who shall hereafter set up any works or offices for that purpose, and thereof shall give notice to the commissioners of excise within ten days after the entering such office or work, to make, draw or distil for sale, or to be retailed, any low wines or spirits from drink brewed from malted corn or cyder, and to rectify and refine any such spirits of their own making only, paying the duties, and being subject to all fines and penalties as other distillers are; any law, charter or other thing to the contrary notwithstanding.

Anno octavo & nono

G U L I E L M I III. Regis.

C A P. XXII.

An Act for granting to his Majesty certain Duties upon Malt, Mum, Sweets, Cyder and Perry, as well towards carrying on the War against France, as for the necessary Expence of his Majesty's Household and other Occasions.

This act lays a duty on all malt, mum, sweets, cyder and perry made in England between the twentieth of April 1697 and the twentieth of July 1699, and therein are contained the following clauses which seem not to be expired.

SECT.
II.

AND for the avoiding of disputes in charging of the duties upon cyder and perry, be it enacted and declared, that every person who shall buy any cyder or perry, or any fruit to make into cyder or perry, and shall sell any of the cyder or perry so bought or made by the hoghead, or any greater or lesser measure, shall be deemed and taken to be a retailer of cyder or perry, and shall be chargeable with the duties for such cyder and perry so sold or bought for sale.

Who are retailers of cyder and perry. The annual malt acts deem persons selling less than 20 gallons to be retailers, whether made from their own or bought fruit. Contents of the Winchester bushel.

SECT. PENULT. And to the end all his Majesty's subjects may know the content of the *Winchester* bushel whereunto this act refers, and that all disputes and differences about measure may be prevented for the future, it is hereby declared, that every round bushel with a plain and even bottom, being made eighteen inches and a half wide throughout, and eight inches deep, shall be esteemed a legal *Winchester* bushel, according to the standard in his Majesty's exchequer.

Re-enacted in several malt-tax acts.

Anno nono & decimo

G U L I E L M I III. Regis.

C A P. XLIV.

An Act for raising a Sum not exceeding Two Millions, upon a Fund for Payment of Annuities after the Rate of Eight Pounds per Centum per Annum, and for settling the Trade to the East Indies.

[So much as relates to the Excise.]

SECT.
XLII.

AND be it further enacted, that if the said commissioners of excise, or the said commissioners for the duties on vellum, parchment and paper, for the time being respectively, shall refuse or neglect to pay, or cause to be paid into

Penalties on commissioners not paying into the exchequer, &c.

the exchequer all or any the sums appointed to be paid by them severally as aforesaid, in such manner as they are respectively required by this act, or shall divert or misapply any part of the same, then they and every of them so offending shall forfeit their several offices and places, and shall be incapable to serve his Majesty, his heirs or successors, in any office or place of profit or trust whatsoever, and shall be liable to pay double the value of all and every sum and sums of money so diverted or misapplied, to any person or persons, body politic or corporate, who shall be intitled to any annuity or payment

out of the fund by this act settled, and will sue for such forfeiture by action of debt or of the case, bill, suit or information, founded upon this act, in any court of record of his Majesty, his heirs or successors, wherein no essoin, protection, wager of law, or more than one imparlance, shall be granted or allowed.

Excise and
stamp office
continued for
ever.

XLIII. And be it further enacted by the authority aforesaid, that the head office of excise, and the chief office for the said duties upon vellum, parchment and paper, shall for ever be continued with a sufficient number of commissioners, and a comptroller in either of them, for performing and executing such matters and things as are by this act enjoined to be done or performed by such commissioners and comptrollers respectively, according to the true meaning hereof.

Distinct ac-
counts.

XLIV. And be it enacted, that the respective comptrollers in the said offices for the time being, shall keep perfect and distinct accounts in books fairly written, of all the monies which shall arise of or for the said duties upon salt, and of or for the said duties upon vellum, parchment and paper respectively, as the same shall from time to time arise or be raised; to which books all persons concerned shall have free access at all seasonable times without fee or charge; and if any such comptroller as aforesaid shall neglect his duty therein, then he or they for such offence shall forfeit his office or place, and be rendered incapable as aforesaid, and shall also forfeit the sum of one hundred pounds to any person or persons, body politic or corporate, intituled to any annuity or payment by this act, and that will sue for the same as aforesaid.

Penalties on
collectors de-
taining mo-
ney, or misap-
plying.
9 & 10 W. 3.
c. 25.

XLV. And be it further enacted, that if any collector or receiver of any the duties by this act granted upon salt or rock-salt, or of any the further duties granted by the act before mentioned for or upon vellum, parchment and paper, shall detain all or any part of the monies by him collected or received contrary to his duty, then he or they for such offence shall be dismissed from his employment, and be charged with interest for the same after the rate of twelve pounds *per centum per annum*, and be liable to answer treble damages to all and every person and persons, bodies politic and corporate, that shall be grieved by such detention; and if any collector or receiver of any the said duties upon salt, rock-salt, vellum, parchment and paper, shall divert or misapply all or any part of the monies by him collected or received, contrary to the true meaning of this act, then he or they for every or any such offence shall be dismissed from his employment, and rendered incapable to serve his Majesty, his heirs and successors as aforesaid, and shall moreover forfeit double the sum or sums so by him or them diverted or misapplied to any person or persons, body politic or corporate, who shall be intituled to any annuity or payment out of the fund by this act settled, and will sue for the same as aforesaid.

The penalties of this act are referred to by 8 Ann. c. 7. § 24. 9 Ann. c. 6. § 20. 10 Geo. 1. c. 10. § 45. and other acts.

Anno decimo & undecimo

G U L I E L M I III. Regis.

C A P. IV.

An Act to prohibit the excessive distilling of Spirits and low Wines from Corn, and against the exporting of Beer and Ale, and to prevent Frauds in Distillers.

The first two sections contain a prohibition of distilling from corn between 31 January 1698, and 1 February 1699.

SECT.
III.

AN D whereas it is found by experience that his Majesty hath been very much defrauded of his duties upon low wines and spirits by many distillers and other persons who keep or set up private and concealed warehouses, storehouses, cellars or other places, or private or concealed stills, backs or other vessels for the making, preparing or keeping wash, low wines, spirits or other materials fit for distillation, and by private pipes and stop-cocks, and other private conveyances, have communication between their private and public backs, and other vessels, by which they do privately convey their wash or other liquors fit for distillation from one back or other vessel to another, by means whereof the officers cannot take and keep a true and distinct account of such wash and other liquors fit for distillation, nor of the low wines and spirits made or drawn from the same; and whereas the gagers and officers of excise are not sufficiently impowered by law, upon suspicion or knowledge of such frauds, to enter the houses or places where the same are practised without consent of the possessors thereof, or upon entry and discovery of such frauds cannot find out or discover the person or persons concerned therein, by reason that the true owner or owners of such warehouses, storehouses, cellars or other places, stills, backs or other vessels, spirits, low wines, wash or other materials fit for distillation, will not appear or claim any interest therein, but frequently disown the same; be it therefore enacted by the authority aforesaid, that every distiller having and keeping any private pipe or stop-cock, or other private conveyance by which any wash or other liquors fit for distillation may be conveyed from one back or vessel to another, or from any such back or other vessel to their still or stills, or into any other place, shall before the eight and twentieth day of *February* one thousand six hundred ninety eight, take up or demolish every such pipe, stop-cock or other private conveyance, and shall also stop up every hole in every such back or washbatch, by which any wash or other liquors fit for distillation may be conveyed into or out of such back or washbatch, or any of them; and that no distiller from and after the said eight and twentieth day of *February*, shall have or keep any private pipe, stop-cock or other private conveyance, by which any wash or other liquors fit for distillation may be conveyed from one back or other vessel to another, or from any such back or other vessel to his or her still or stills, or into any other place; nor shall have or keep any hole in any such back or washbatch, by which any wash or any other liquors fit for distillation may be conveyed into or out of such back or washbatch, or any of them; on pain to forfeit for every such pipe, stop-cock, conveyance and hole, the sum of one hundred pounds.

100*l.* penalty on distillers keeping a private pipe, &c. or hole in the back, &c.

IV. And for the better discovering of all such pipes, stop-cocks and other private conveyances aforesaid, be it further enacted, that from and after the said eight and twentieth day of *February*, it shall and may be lawful to and for the gagers and officers of excise, or any of them, in the day-time, and in the presence of a constable or other lawful officer for the peace (who are hereby required to be aiding and assisting therein) on request first made and cause

Officers may in presence of a constable and after request, break ground or a wall, and cut pipes and turn cocks,

U

declared,

declared, to break up the ground in any distilling-house or the ground near adjoining, or any wall, partition or other place, to search for any such pipe, stop-cock or any other private conveyance; and upon finding such pipe or other conveyance, to break up the ground, house, wall, or other partition or place through or into which any such pipe or other conveyance shall lead; and to break up or cut any such pipe or other conveyance, and to turn any cock or cocks to try and examine whether such pipe or other conveyance may or can convey any wash or other liquors fit for distillation out of one back or vessel into another, or from any such back or vessel into any still or stills, or into any other place.

If no private pipe be found officer to make satisfaction.

100*l.* penalty on obstructing officers.

Pipes above ground may be used.

On affidavit of suspicion, officer may by warrant of a justice and in presence of a constable, break open a house and seize concealed stills or vessels.

If not claimed in 20 days, the stills to be forfeited and sold.

V. Provided always, that in case upon such search, no such pipe or other private conveyance shall be found, such gagers and officers of excise shall make good the ground, wall, house or other place so broken up as aforesaid, or make reasonable satisfaction to the owner or owners thereof, to be adjudged by two of the next justices of the peace, whereof one to be of the *quorum*; or the party injured shall be at liberty to bring his action for the damages by him sustained; and what shall be adjudged by the said justices or recovered upon such action, shall be paid out of his Majesty's revenue of excise by the commissioners thereof for the time being. And if any distiller or any other person or persons whatsoever shall oppose, obstruct or hinder any such gager or officer in the due execution of the powers hereby given and granted, every such distiller and other person shall forfeit and lose for every such offence the sum of one hundred pounds.

VI. Provided nevertheless, and it is hereby declared, that it shall and may be lawful to and for any distiller to keep and make use of any pipe, stop-cock or other conveyance above ground, which are public and in open view, from one end thereof to the other, for the letting his wash out of his public coolers into his public backs or washbatches, and for conveying his wash or worts out of such public back or washbatch into his public stills; any thing in this act, or any other law or statute to the contrary in any wise notwithstanding.

VII. And be it further enacted by the authority aforesaid, that in case the gagers or officers of excise, or any of them, shall know or have cause to suspect any such private or concealed still, back or other vessel, spirits, low wines, wash or other materials preparing for distillation, to be set up or kept in any house or place, and shall make affidavit before one or more justice or justices of the peace for the county or place where he shall so know or suspect such private or concealed still, back or other vessel, spirits, low wines or materials preparing for distillation, are or shall be so set up or kept, and shall in such affidavit declare the grounds of such his knowledge or suspicion, then and in such case it shall and may be lawful for such officer or officers in the day-time, and in the presence of a constable or other lawful officer of the peace (who are hereby required to be aiding and assisting therein) by warrant from such justice or justices of the peace before whom such affidavit shall be made, to be directed to such officer or officers of excise (which warrant the said justice or justices of the peace are hereby authorized and required to grant) to break open the door, or any part of such house or place where he or they shall so know or suspect such private or concealed still, back or vessel, spirits, low wines or materials for distillation, are so set up and kept; and to enter into such house or place, and to seize all such stills, backs or other vessels, and also all such spirits, low wines, wash or other materials for distillation, that shall be found therein, and to detain and keep the same in such house or other place where he or they shall find the same so kept private or concealed. And in case the same shall not within twenty days next after such seizure be claimed by the true and lawful owner thereof, then the said stills, backs and other vessels, spirits, low wines and materials for distillation shall be absolutely forfeited, and shall and may be sold at the next general day of sale, to be appointed by the commissioners of excise or their officer or officers respectively,

after

after the said twenty days are expired; one moiety of the proceed thereof (all necessary charges being first deducted out of the whole) to be paid to the use of his Majesty, his heirs and successors, and the other moiety to the party or parties who shall so discover and seize the same: and in case such stills, backs and other vessels, spirits, low wines, and materials for distillation, shall within the said twenty days be claimed by any person or persons whatsoever, the person or persons so claiming the same shall forfeit and lose for every such warehouse, storehouse or other place, in which any such still, back or other vessel shall be found, and also for every such still, back and other vessel found therein, the sum of two hundred pounds.

Penalty on the claimer.

See 10 & 11 W. 3. c. 21. § 23.

VIII. Provided always, that in case upon such breaking open any such door or house, no such private or concealed back, still or other vessel, spirits, low wines, wash or other materials for distillation shall be found, such gager and officers of excise shall make good the house or place so broken up as aforesaid, or make reasonable satisfaction to the owner or owners thereof, to be adjudged by two of the next justices of the peace, whereof one to be of the *quorum*; or the party injured shall be at liberty to bring his action for the damages by him sustained; and what shall be adjudged by the said justices, or recovered upon such action, shall be paid out of his Majesty's revenue of excise by the commissioners thereof for the time being. And if any distiller or any other person or persons whatsoever shall oppose, obstruct or hinder any such gager or officer so authorized as aforesaid, in the due execution of the powers hereby given and granted, every such distiller or other person shall forfeit and lose the sum of two hundred pounds; all which said penalties shall be recovered and levied by the same means and methods as any fine or penalty imposed by any law of excise now in force is recoverable; one moiety of which said forfeitures shall be to his Majesty, his heirs and successors, and the other moiety to him or them that will discover, inform or sue for the same as aforesaid.

If none found officer to make satisfaction.

Penalty of obstructing.

IX. And whereas many distillers on pretence of rectifying of spirits do mix spirits with wash and other liquors, and afterwards distil the same, whereby his Majesty's duties on low wines are avoided, and not duly answered and paid as by the former acts is directed and appointed; for prevention whereof be it enacted and declared by the authority aforesaid, that all spirits made or drawn by any distiller from any mixture of spirits with any kind of wash or other liquor (except common water) shall be deemed and taken to be low wines, and shall be chargeable with the duties already set and imposed on low wines drawn from foreign materials.

All spirits made from a mixture charged with the duties on low wines drawn from foreign materials.

Note, At the time of this act there was a duty on low wines drawn from foreign materials of 3d. per gallon, granted by 7 & 8 W. 3. c. 30. § 2. but since expired.

The rest of the act contains provisions concerning the distilling malt spirits in the year 1699, and a prohibition of exporting beer or ale in the said year.

Anno decimo & undecimo

G U L I E L M I III. Regis.

C A P. XXI.

An Act for laying further Duties upon Sweets, and for lessening the Duties as well upon Vinegar as upon certain low Wines and Whale-fins, and the Duties upon Brandy imported, and for the more easy raising the Duties upon Leather, and for charging Cinders, and for permitting the Importation of Pearl Ashes, and for preventing Abuses in the Brewing of Beer and Ale, and Frauds in Importation of Tobacco.

[So much as relates to the Excise.]

WE your Majesty's most dutiful and loyal subjects the Commons of *England* in Parliament assembled, as a further supply for your Majesty's necessary occasions, have given and granted unto your Majesty the rates and duties herein after mentioned, and do humbly beseech your majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that there shall be raised, levied, collected and paid to and for the use of your Majesty, your heirs and successors, for and upon all sweets made or to be made within the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, for sale (over and above all former duties already granted upon sweets, and which are to continue during the respective terms granted in the same) the rates and duties following; that is to say,

On sweets
made before
20 July 1699.

II. For every barrel of sweets made for sale after the tenth day of May one thousand six hundred ninety nine, and before the twentieth day of July one thousand six hundred ninety nine, the sum of twelve shillings.

On sweets
made before
25 March 1701.

III. For every barrel of sweets made for sale after the nineteenth day of July one thousand six hundred ninety nine, and before the twenty fifth day of March one thousand seven hundred and one, the sum of twenty four shillings.

36s. per barrel
on sweets
made before
25 March 1706.
Continued for
99 years by 5
Ann. c. 19. § 5. and for 2 years more by 6 Ann. c. 5. § 4. and made perpetual by 1 Geo. 1. st. 2. c. 12. § 2. and reduced to 12s. per barrel after 24 June 1737. by 10 Geo. 2. c. 17. § 1, 2.

IV. And for every barrel of sweets made for sale from and after the twenty fourth day of March one thousand seven hundred, and before the five and twentieth day of March which shall be in the year of our Lord one thousand seven hundred and six, the sum of six and thirty shillings.

The said duties to be paid by the maker and makers of the said sweets, and so in proportion for greater or lesser quantities.

Liquors deemed
sweets.
See 10 Geo. 2.
c. 17. § 2.

V. And it is hereby declared, that all liquors made by infusion, fermentation or otherwise from foreign fruit or sugar, or from fruit or sugar mixt with other materials, and commonly made use of for recovering, increasing or making of any kinds of wine or cyder, or of any liquor called wine, shall be deemed to be sweets within the meaning of this and all former acts for laying duties on sweets: and that the respective duties imposed on sweets by every of the said former acts are chargeable by the barrel, and so in proportion for any greater or lesser quantity: and that any person who is a retailer of, or shall at any time sell or make use of any the liquors aforesaid for any the purposes before mentioned, and in whose custody any quantity of such sweets exceeding two gallons shall be found, shall be deemed and taken to be a maker of sweets for sale within the meaning of this and the said former acts.

Duties charge-
able by the
barrel.
Who are
makers for
sale.

VI. Provided

VI. Provided always, and be it enacted by the authority aforesaid, that all refiners of sugar who shall before the first day of *June* one thousand six hundred ninety nine, enter into a bond or bonds to his Majesty of the penal sum of five hundred pounds, upon condition that he or they shall not sell, deliver out or dispose of any sweets or liquors commonly called syrups made from sugar (except mellasses) or make use of the same in making or increasing, or improving any wine, cyder or perry, or any liquor called wine, shall not be chargeable with the duties of sweets or syrups hereby imposed, which he or they shall make from sugar, until he or they shall so sell, dispose or make use of such sweets or liquors made from sugar.

Refiners of sugar giving bond in 1699, not charged till they sold. EXP.

VII. And it is enacted by the authority aforesaid, that the duties on sweets hereby granted shall be applied, and are hereby appropriated for the same uses and purposes to which part of the present duties on sweets, with all the duties on malt are appropriated, by an act of Parliament made in the eighth year of his Majesty's reign.

Appropriation.

8 W. 3. c. 22.

VIII. And whereas by virtue of several acts of Parliament now in force, there are several different rates and duties imposed on vinegar, vinegar-beer or liquors prepared for vinegar, made within this kingdom for sale, by which means the same liquor is twice charged in different operations; and it is found by experience that vinegar made by passing through rape is much better for any use at home, and fitter for exportation than any other sort of *English* vinegar; and that the high duties chargeable on rape vinegar by the former acts, are so great a discouragement to the makers thereof that little or none is made, whereby his Majesty is defeated of the said high duties, and the nation deprived of a good and sound commodity; be it therefore enacted by the authority aforesaid, that from and after the tenth day of *May* one thousand six hundred ninety nine, all the duties on vinegar, vinegar-beer and liquors preparing for vinegar, which might be chargeable after the said tenth day of *May* one thousand six hundred ninety nine, by virtue of the said former acts, or any of them, shall cease and determine.

Former duties on vinegar repealed.

IX. And be it further enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine, there shall be raised, levied, collected and paid, for and upon every barrel of vinegar, vinegar-beer or liquors preparing for vinegar, which shall be brewed or made of any *English* or foreign materials by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, the sum of eight shillings, to be paid by the maker thereof, in the manner hereafter in this act expressed.

8s. per barrel on vinegar. Vinegar made for pickles for sale charged; and another duty imposed. 8 Ann. c. 7. § 4.

X. And it is hereby enacted and declared by the authority aforesaid, that the duties on vinegar, vinegar-beer and liquors preparing for vinegar hereby granted, shall be raised and paid during the respective terms hereafter mentioned, and no longer; and the monies thereby arising shall be paid, applied and disposed to and for the respective uses and purposes following; that is to say, six pence, part of the said duty of eight shillings for every barrel of vinegar, vinegar-beer or liquor preparing for vinegar, shall be raised, collected and paid to his Majesty during his life, in lieu of the like duty of six pence charged on every barrel of vinegar-beer, by an act made in the second year of the reign of his present Majesty and the late Queen, intituled *An act for granting to their Majesties for their lives, and the life the survivor of them, certain impositions upon beer, ale and other liquors*, and shall be paid, applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of; six pence more, part of the said eight shillings, to his Majesty, his heirs and successors, in lieu of the like duty of six pence charged on every barrel of vinegar-beer, by an act made in the twelfth year of the reign of the late King *Charles the second*, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and shall be applied and disposed of, to and for the same uses and purposes as the

Appropriation.

2 W. & M. ft. 2. § 3. bringing the continuance of 12 Car. 2. c. 23.

12 Car. 2. c. 24.

4 W. & M.
c. 3.

duties granted by the same act are directed to be applied and disposed of; two shillings and four pence, part of the said eight shillings, to his Majesty, his heirs and successors, during the remainder of a term of ninety nine years, commencing from the twenty eighth day of *January* one thousand six hundred ninety two, in lieu of certain duties imposed on vinegar and vinegar-beer, and liquors prepared for vinegar, by an act made in the fourth year of his present Majesty and the said late Queen, intituled *An act for granting to their Majesties certain rates and duties of excise upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France*, and shall be applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of; two shillings and four pence, part of the said eight shillings, to his Majesty, his heirs and successors, during the remainder of a term of sixteen years, commencing from the seventeenth day of *May* one thousand six hundred ninety seven, in lieu of certain duties imposed on vinegar, vinegar-beer and liquors prepared for vinegar, by an act made in the fifth and sixth years of the reign of his present Majesty and the said late Queen, intituled *An act for granting to their Majesties certain rates and duties upon salt, and upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France*, and shall be applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of; two shillings and four pence, residue of the said eight shillings, to his Majesty, his heirs and successors, in lieu of certain duties imposed on vinegar, vinegar-beer and liquors prepared for vinegar, by another act made in the same years, intituled *An act for granting to their Majesties certain rates and duties upon tunnage of ships and vessels, and upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of fifteen hundred thousand pounds towards carrying on the war against France*, and shall be applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of.

5 W. & M.
c. 7.

5 W. & M.
c. 20.

Liquors deemed
ed vinegar.

XI. And for avoiding disputes and controversies which may arise touching liquors preparing for vinegar, be it enacted and declared, that all stale beer, returns of beer or ale, cyder, verjuice, or any other liquors proper to be made into vinegar, which at any time after the said tenth day of *May* one thousand six hundred ninety nine, shall be found in the custody or possession of any common vinegar maker (except such beer, ale and other liquors as are to be drank in his family, and which shall be kept separate and apart for that purpose) shall be deemed and taken to be vinegar or liquors preparing for vinegar within the meaning of this act.

Not to deliver
out in the
night without
notice.

XII. And be it further enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine, no vinegar maker shall receive into his custody any stale beer, returns of beer or ale, cyder, verjuice, or other liquors proper to be made into vinegar, nor carry or deliver out any vinegar in casks or by the gallon, without notice thereof first given to the officer of excise for the place or division where such maker shall inhabit, to the intent that such officer may be present to see and take an account of the same, unless at such times as herein after are mentioned; that is to say, from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of seven in the morning and five in the evening, and from the said five and twentieth day of *March* to the nine and twentieth day of *September* yearly, between the hours of five in the morning and seven in the evening; upon pain that every maker doing contrary thereunto, shall forfeit for every such offence the sum of fifty pounds.

XIII. And

XIII. And be it further enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine, every vinegar maker receiving into his custody any of the liquors aforesaid, shall shew the same to the gager of the division where such maker shall live, before he mix the said liquors so received, or any part thereof, with any other liquors, rape or other materials; on pain to forfeit for every such omission or neglect the sum of twenty pounds.

Liquors to be shewn to the gager before mixed.

XIV. And be it further enacted by the authority aforesaid, that if any vinegar maker shall at any time after the said tenth day of *May* one thousand six hundred ninety and nine, without first giving notice thereof at the next office of excise, make use of any storehouse, warehouse, cellar or other place for making, laying or keeping any vinegar, vinegar-beer or liquors preparing for vinegar, every such vinegar maker shall forfeit and lose for every such private storehouse, warehouse, cellar, and other place so made use of without such notice as aforesaid, the sum of fifty pounds.

Penalty of using any cellar, &c. without notice.

XV. And whereas the duties on vinegars and vinegar beer charged by the former acts, were computed by different measures whereby disputes and controversies have arisen touching the charging of the same; for preventing whereof for the future, be it enacted and declared by the authority aforesaid, that every thirty and four gallons taken by the gage, according to the standard of the ale quart (four whereof shall be deemed a gallon) remaining in the custody of the chamberlains of his Majesty's exchequer, from and after the said tenth day of *May* one thousand six hundred ninety nine, shall be reckoned, accounted and returned by the gager for a barrel of vinegar, vinegar-beer or liquor preparing for vinegar; any thing in the said former acts, or any of them, or any other law, statute or provision to the contrary thereof in any wise notwithstanding.

34 gallons a barrel of vinegar.

XVI. And whereas several makers of vinegar may have in their custody several quantities of vinegar-beer, or liquors preparing for vinegar, on the said tenth day of *May* one thousand six hundred ninety nine, for which they may then stand charged with, or have answered to his Majesty some of the duties imposed by the former acts; be it enacted and declared by the authority aforesaid, that every such vinegar maker shall by virtue of this act be chargeable for such vinegar-beer, or liquors preparing for vinegar, with so much only as shall make the duties charged thereon by virtue of the former acts, eight shillings for every barrel thereof and no more; any thing therein contained to the contrary notwithstanding.

Charge on stock then in hand.

XVII. And whereas it is found by experience that the art of distilling spirits or brandy in this kingdom is of late years very much improved, and that spirits or brandy made here from mellasses and sugar which are the produce of the *English* plantations, is near as good as brandy imported from foreign parts; and whereas by an act made in the seventh year of the reign of his present Majesty, intituled *An act for laying several duties upon low wines or spirits of the first extraction; and for preventing the frauds and abuses of brewers, distillers and other persons chargeable with the duties of excise*, there is a duty of eight pence imposed upon every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture with foreign materials, and a duty of three pence upon every gallon of low wines or spirits of the first extraction made or drawn from any *English* materials, other than drink made or brewed from malted corn, or from brewers wash or tilts, which said high duties are a great discouragement to the making of the said commodities, and do occasion undue practices in the same; be it therefore enacted by the authority aforesaid, that from and after the tenth day of *May* one thousand six hundred ninety nine, four pence per gallon, part of the said duty of eight pence imposed upon every gallon of low wines and spirits of the first extraction made or drawn from any foreign or imported materials, or any mixture with foreign materials, and one moiety or half part of

Duties then charged on low wines reduced one half.

7 W. 3. c. 30.

of the said duty of three pence upon every gallon of low wines or spirits of the first extraction, made or drawn from any *English* materials (other than drink made or brewed from malted corn, or from brewers wash or tilts) granted by the said former act, shall cease and determine, and be no longer payable to his Majesty, his heirs or successors, in any manner of wise; any thing in the said act to the contrary notwithstanding.

XVIII. Provided always, and it is hereby enacted, that this act or any thing herein contained shall not extend to take away, lessen or make void the payment of any sum or sums of money accruing or becoming due to his Majesty, for any low wines or spirits of the first extraction, actually made or drawn from any the materials before mentioned before the said tenth day of *May* one thousand six hundred ninety nine, and which shall be then due and owing to his Majesty; and that all and every the clauses, matters and things in the last mentioned act contained, for charging, securing, raising, levying or paying the whole duties on the said low wines and spirits of the first extraction which were thereby granted; and for disposing, applying and appropriating the same to the uses and purposes therein mentioned, shall be applied, practised and put in execution for the charging, securing, levying, raising and paying the said remaining parts of the said duties upon low wines or spirits not hereby taken away, and for disposing, applying and appropriating thereof to the same uses and purposes, as fully and effectually as if the said clauses, matters and things were for that purpose again repeated and particularly re-enacted by this present act.

Provisions of former acts applied to the duties of this act.

12 Car. 2. c. 24.

XIX. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights services, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale and other liquors, are provided, settled or established for raising, levying, collecting, recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, levied, recovered and put in execution for the raising, levying, collecting, recovering and paying, as well the said duties upon sweets as the said duties upon vinegar, vinegar-beer or liquors preparing for vinegar, and the several duties upon low wines or spirits of the first extraction, during the continuance of the same, or any of them, as fully and effectually to all intents and purposes as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated and again enacted in the body of this present act.

Recovery of Penalties.

XX. And be it further enacted by the authority aforesaid, that all fines, penalties and forfeitures by this act imposed, shall be sued for, levied and recovered by such ways, means and methods as any fine, forfeiture and penalty is or may be recovered by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform or sue for the same.

General issue

XXI. Provided always, and be it further enacted by the authority aforesaid, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or any other act relating to his Majesty's revenue of excise, he or they shall and may plead the general issue, and give this act and the said respective acts in evidence for his or their defence; and if upon the trial a verdict shall pass for the

the defendant or defendants, or the plaintiff or plaintiffs be nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs. Treble costs.

XXII. And whereas it is found by experience that any quantity of wash made of mellasses will, upon distillation, produce one fourth part of the same quantity into low wines or spirits of the first extraction; and that such low wines or spirits upon the second distillation, will produce two third parts of the quantity of the same low wines or spirits into proof spirits, or spirits of the second extraction; and whereas many distillers do hide and conceal great quantities of such low wines and spirits from the sight and view of the gager before he can come to charge the same, by means whereof his Majesty is very much defrauded in his duties on such low wines and proof spirits; be it therefore enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine, it shall and may be lawful to and for the gagers and officers of excise, to keep an account of all such wash which shall from time to time be found by him or them in the hands of any distiller; and upon any decrease thereof, to charge such distiller with so much low wines or spirits of the first extraction, as one fourth part of the wash so decreased shall amount unto; and also with so much proof spirits or spirits of the second extraction, as two third parts of the low wines or spirits of the first extraction so charged as aforesaid shall amount unto: and such distiller shall pay the respective duties of the low wines and spirits so charged, as by the former act is directed and appointed; any thing in the said act, or any other statute to the contrary thereof in any wise notwithstanding.

Gagers to keep account of distillers wash, and on a decrease, to charge 1-4th of such decrease as low wines, and 1-6th as proof spirits. See 4 Ann. c. 12. § 4.

XXIII. And whereas by an act next herein after recited, it is enacted, that upon the discovery of any private still, back or other vessel, according to the directions of the said act, every such still, back and other vessel shall be seized, and that the owner or owners of every such still, back and other vessel, who shall claim the same within twenty days after such seizure, shall forfeit and lose for every such still, back and other vessel, the sum of two hundred pounds; and whereas upon the discovery of several private stills and backs since the commencement of the said act, some doubt hath been made whether the owners of such stills and backs, by refusing to claim the same within the time limited by the said act, may not avoid the penalties thereby imposed; be it enacted, that from and after the tenth day of *May* one thousand six hundred ninety nine, the proprietor of any such private still, back or other vessel, which shall be discovered according to the directions of the said act, or the person in whose custody the same shall be found, shall forfeit and lose for every such still, back and other vessel, the said penalty of two hundred pounds; any thing in the said act, or any other law or statute to the contrary in any wise notwithstanding.

Owner or person in whose custody a private still is found, forfeits 200 l. though it be not claimed.

The next section gives relief from the penalties for distilling from corn in February and March 1698-9, contrary to 10 & 11 W. 3. c. 4. The two next sections relate to an expired duty on leather imposed by 8 W. 3. c. 21.

XXVII. And whereas by one act made in the twelfth year of the reign of King *Charles* the second, a duty of four pence was imposed upon every gallon of strong waters perfectly made, imported from beyond the seas, to be paid for ever; and by one other act made in the second year of the reign of his present Majesty, and the late Queen of blessed memory, the like duty of four pence per gallon thereupon, is payable during his Majesty's life; and by another act made in the fourth year of their said Majesties reign, there is a duty of six pence imposed upon every gallon of single brandy imported, and a duty of twelve pence on every gallon of double brandy imported, for the term of ninety nine years, commencing on the twenty fifth day of *July* one thousand six hundred ninety two; and by one other act made in the fifth year of their said Majesty's reign, there is a duty of two shillings imposed upon every gallon of single brandy, and four shillings upon every gallon of double brandy imported,

12 Car. 2. c. 24. § 25.

2 W. & M. lt. 1. c. 3. being the continuance of 12 Car. 2. c. 23. § 11. 4 W. & M. c. 3.

5 W. & M. c. 7. § 27. exp.

5. W. & M.
c. 20. § 10.

Brandy im-
ported not
charged with
more than 3s.
8d. per gallon
single, 6s. 8d.
per gallon
double.

8 & 9 W. 3.
c. 20. § 8. be-
ing a continu-
ance of the im-
post 1692.
granted by 4
W. & M. c. 5.

8 & 9 W. 3.
c. 20.

100l. penalty
on brewers
using mellasses,
&c. or having
above 10lb.

See 1 W. &
M. st. 1. c. 24.
§ 17.

20l. penalty is
inflicted for
brewing with
sugar, &c. by
12 Ann. st. 1.
c. 2. § 32. qu.
if that be not a
repeal of this.

20l. penalty
on servants.

imported, for the term of sixteen years, commencing the seventeenth day of May one thousand six hundred ninety seven; and by one other act made in the same year there is a duty of six pence upon all single brandy, and one shilling on all double brandy imported, granted in perpetuity; all which duties upon single brandy do amount to three shillings and eight pence for every gallon, and upon double brandy to six shillings and eight pence for every gallon for the excise thereof, over and above other duties which are payable for the customs of the same; and it is nevertheless doubted, that by the general words of an act of Parliament made in the eighth year of his Majesty's reign, intituled *An act for making good the deficiencies of several funds therein mentioned, and for enlarging the capital stock of the bank of England, and for raising the public credit*, a further duty of two shillings for every gallon of single brandy, and of four shillings for every gallon of double brandy imported (which had been granted in the fourth year of the reign of his Majesty and the said late Queen) were and are (in strictness) imposed or chargeable from the last day of February one thousand six hundred ninety six, until the first day of August which shall be in the year of our Lord one thousand seven hundred and six, which (if required or insisted upon) would amount to a prohibition of the said commodities; be it therefore enacted and declared by the authority aforesaid, that the said act *for making good the deficiencies of several funds therein mentioned, and for enlarging the capital stock of the bank of England, and for raising the public credit*, or any thing therein contained, shall not extend or be construed to extend to charge single brandies imported with the last mentioned duty of two shillings for every gallon, or double brandy imported with the last mentioned duty of four shillings for every gallon, or any part thereof, from the commencement or during the continuance of the act last mentioned; any thing therein contained to the contrary notwithstanding.

XXXIV. And whereas it is found by experience, that notwithstanding any law now in force, many common brewers do use great quantities of mellasses in the brewing ale and beer, whereby the consumption of malt is very much hindered, and his Majesty defrauded of a great part of the duties of such ale and beer so brewed as aforesaid; be it therefore enacted by the authority aforesaid, that if any common brewer or retailer of beer or ale shall, after the said tenth day of May one thousand six hundred ninety nine, make use of any mellasses, coarse sugar, honey or composition, or extract of sugar, in the brewing, making or working of any ale or beer; or if any common brewer shall receive or take into his custody or possession any quantity of mellasses, coarse sugar, honey or composition, or extract of sugar, exceeding ten pounds; every such brewer and retailer shall forfeit and lose for every such offence respectively the sum of one hundred pounds; and every servant of such brewer, and every other person who shall be aiding and assisting in the using any mellasses, coarse sugar, honey or extract of sugar, in the brewing or working of such ale or beer, or in carrying or conveying the same into the house, brewhouse or other place belonging to such brewer, shall also forfeit and lose for every such offence the sum of twenty pounds, and in default of payment thereof shall suffer three months imprisonment.

Anno undecimo & duodecimo

G U L I E L M I III. Regis.

C A P. II.

An Act for granting an Aid to his Majesty by Sale of the forfeited and other Estates and Interests in Ireland, and by a Land Tax in England, for the several Purposes therein mentioned.

SECT.
CL.

AND be it enacted by the authority aforesaid, that no member of the house of Commons in this present or any future Parliament, during the time of his being a member of Parliament, shall from and after the said four and twentieth day of June one thousand seven hundred, be capable of being a commissioner or farmer of the duty of excise upon beer, ale and other liquors; or of being a commissioner for determining appeals concerning the said duty; or controlling or auditing the account of the said duty; or of holding or enjoying in his own name, or in the name of any other person in trust for him or for his use and benefit, or of executing by himself or his deputy, any office, place or employment touching or concerning the farming, collecting or managing the said duty of excise.

Members of Parliament not to be commissioners of excise or appeals, &c.

CLI. And be it further enacted, that if any member of the house of Commons in this present or any future Parliament, during the time of his being a member of Parliament, shall at any time after the said four and twentieth day of June, by himself or his deputy, or any other in trust for him or for his benefit, take, enjoy, or execute any office, place or employment, touching or concerning the farming, managing or collecting the said duty of excise; or determining appeals concerning the said duty; or controlling or auditing the accounts of the same; such person is hereby declared and enacted to be absolutely incapable of sitting, voting or acting as a member of the house of Commons in such Parliament.

Anno undecimo & duodecimo

G U L I E L M I III. Regis.

C A P. XV.

An Act for the ascertaining the Measures for retailing Ale and Beer.

WHEREAS by the laws and statutes of this realm all innkeepers, alehouse-keepers and victuallers, ought to utter and sell their ale and beer by the ale quart, according to the standard thereof remaining in the custody of the chamberlains of his Majesty's exchequer; the neglecting the observance whereof, and selling and retailing their ale and beer in uncertain measures much less than the said standard, is found to be of evil consequence in hindring the consumption of malted corn, and lessening his Majesty's revenues of excise, and a great wrong and prejudice to wayfaring men, travellers, manufacturers, labourers and others, and also to such poor people whose necessities force them to buy ale and beer from them; for remedying whereof, may it please your most gracious Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in

this

Retailers of
beer and ale
to sell by
standard mea-
sure in stamp-
ed vessels.

this present Parliament assembled, and by authority of the same, that from and after the four and twentieth day of *June* one thousand seven hundred, all innkeepers, alehouse-keepers, sutlers, victuallers and other retailers of ale or beer, and every person or persons keeping any public house, and retailing and selling ale or beer in any city, town corporate, borough, market town, village, hamlet, parish, part or place whatsoever within the kingdom of *England*, dominion of *Wales*, or town of *Berwick* upon *Tweed*, shall retail, utter and sell their ale and beer in and from their respective houses, by a full ale quart or ale pint according to the said standard, or in proportion thereunto, in a vessel made of wood, earth, glass, horn, leather, pewter, or of some other good and wholesome metal, made, sized and equalled unto the said standard, and signed, stampd or marked to be of the content of the said ale quart or ale pint, according to the said standard, either from the said exchequer or from the city of *London*, or from some city, town corporate, borough, or market town, where a standard ale quart or ale pint, made from the said standard, shall be kept for that purpose; and shall not retail and utter any ale or beer to any person or persons in any other vessel not signed and marked as aforesaid; on pain to forfeit a sum not exceeding forty shillings, nor less than ten shillings for every such offence, to be recovered as herein after is provided.

Penalty of sel-
ling in vessels
not stamped;

or refusing an
account of the
number of
quarts, &c.
charged.

II. And be it further enacted by the authority aforesaid, that if any innkeeper, alehouse-keeper, victualler, sutler or other retailer aforesaid, shall from and after the nine and twentieth day of *September* one thousand seven hundred, retail, utter or sell any ale or beer in any vessel not signed, stampd or marked as aforesaid, to any traveller or other person or persons; or if in giving any account or reckoning in writing or otherwise, such innkeeper, alehouse-keeper or other retailer as aforesaid, shall refuse or deny to give in the particular number of quarts or pints of ale or beer, for which demand is made in such account, it shall not be lawful for any such innkeeper, alehouse-keeper or other retailer as aforesaid, for default of payment of such reckoning, to detain any goods, or other thing or things belonging to the person or persons from whom such reckoning shall be due, but shall be left to his action at law for the same; any custom or usage to the contrary in any wise notwithstanding.

Collectors of
excise to pro-
vide measures
for every
town.

III. And for the better execution of this act, and to the intent that vessels containing the said ale quart and ale pint respectively, may be from time to time sized and equalled according to the said standard, and signed, stampd and marked as aforesaid, by the mayor or other chief officer of each city, town corporate, borough and market town in *England*, *Wales*, and town of *Berwick* upon *Tweed*, for all innkeepers, alehouse-keepers, victuallers and other retailers as aforesaid, procuring and desiring the same; be it further enacted by the authority aforesaid, that the sub-commissioners or collectors of his Majesty's revenues of excise, within their respective circuits or divisions, shall forthwith provide and procure a substantial ale quart and ale pint, according to the measures aforesaid remaining in the said exchequer, of brass, to be made, sealed and certified from the said chamberlains of the said exchequer, without any fee or reward, for the mayor or chief officer in each city, town corporate, borough and market town within his said division, in which there is not already a brass standard ale quart and ale pint made, and certified either from the said exchequer or from the lord mayor of the city of *London*, in the custody or power of such mayor or chief officer; and shall, on or before the said four and twentieth day of *June*, cause the same to be delivered unto the mayor or other chief officer in every city, town corporate, borough and market town within his said division (which chief officer is hereby required to give a receipt for the same; and the said standard measures shall be delivered to every succeeding officer) in which there is not already such brass standard ale quart and ale pint as aforesaid, to be by them respectively safely kept for the

the purposes aforesaid; on pain that each sub-commissioner or collector for every default herein, shall forfeit the sum of five pounds, to be recovered as aforesaid. *5*l.* penalty.*

IV. And it is hereby further enacted and declared by the authority aforesaid, that it shall and may be lawful to and for the said sub-commissioners or collectors of excise respectively, to deduct and detain their respective reasonable charges and expences, in the procuring providing and delivering of such brass ale quarts and ale pints, to each mayor or other chief officer within his said division as aforesaid, and to insert the same in his next account to be made or given to the commissioners of his Majesty's revenues of excise, who are hereby authorized and directed to allow of the same accordingly. *Collectors allowed the expence in their accounts.*

V. And be it further enacted by the authority aforesaid, that every mayor or chief officer of each city, town corporate, borough, or market town for the time being, from and after the said four and twentieth day of *June*, shall from time to time, on request to him or them respectively made, cause or procure all such ale quarts and ale pints made of wood, earth, glass, horn, leather, pewter, or other good and wholesome metal, as shall be brought to him or them respectively, to be measured, compared, sized and equalled with such standard ale quart and ale pint in their custodies; and shall then cause the same and every of them to be plainly and apparently signed, stamp and marked with *W. R.* and a crown, testifying that such ale quarts and ale pints respectively have been so measured, compared, sized and equalled with such their standard as aforesaid; which stamps or marks the said mayor or chief officer are hereby respectively required to provide; and for which their stamping or marking they shall not demand or receive above one farthing for each measure. And in case any such mayor or other chief officer as aforesaid, shall neglect or refuse to perform and execute his duty herein according to the true intent and meaning of this act, he shall forfeit the sum of five pounds, to be recovered as aforesaid, and shall also render to the party thereby grieved his treble damages, together with costs of suit, to be sued for and recovered in any of his Majesty's courts of record, in which suit there shall be no protection, wager of law or other delay, other than one imparlance. *Mayors, &c. to cause measures to be marked. The jurisdictions of the universities are saved by 12 & 13 W. 3. c. 11. § 19. One farthing to be paid for marking. Penalty on mayors, &c. neglecting.*

VI. And be it further enacted by the authority aforesaid, that all penalties and forfeitures by this act imposed or inflicted, shall be divided, one half part thereof to the use of the poor of the parish where such forfeiture shall be made or committed, and the other part to him or them that shall prosecute or sue for the same; to be recovered by the oath of one or more credible witnesses made before one or more justice or justices of the peace of the county, city or place where such offence shall be committed; who are hereby required and empowered to administer an oath to that purpose; such person being prosecuted for such offence within thirty days next after such offence committed: and the said justice or justices are hereby respectively authorized to hear and determine the same, and to cause the penalty to be levied (by warrant under his or their hands and seals) upon the goods and chattles of the offender, rendering to the party the overplus, if any shall be, deducting thereout the reasonable charges. *Application and recovery of penalties.*

VII. Provided always, and be it further enacted by the authority aforesaid, that nothing in this act contained shall extend or be construed to extend to subject any person or persons to the penalties in this act contained, or any of them, so as all such beer or ale as shall be retailed, uttered or sold by such person or persons, to be spent out of the house of such person or persons, be measured out by the standard, according to the true intent and meaning of this act, although such drink be carried away in any other vessel, or of any other quantity or quality than the ale quart before mentioned. *Beer, &c. may be carried out in vessels not marked if it be measured by the standard.*

VIII. Provided always, and be it further enacted by the authority aforesaid, that if any action or suit shall be brought and prosecuted by any person or persons against any justice of the peace, or other person or persons employed by them or any of them in the execution of this act, for any matter, cause or thing by them, or either of them done, committed or executed by

Actions to be
laid in the
proper coun-
ty.

General issue.

Treble costs.

Justices to give
the act in
charge.

Universities
excepted.

virtue or reason of this act, or any clause or article therein contained, that then and in every such case the action shall be laid in the proper county where the fact was done and committed, and not elsewhere; and the defendant and defendants may plead the general issue, and give this act and the special matter in evidence at the trial, that the same was done in pursuance and by authority of this act; and if upon such action or actions verdict be given for the defendant or defendants, or the plaintiff become nonsuit or discontinue his action, then the defendant or defendants shall have treble costs which he or they shall sustain or be put unto, by reason of his or their wrongful vexation in defence of the said action or suit.

IX. And be it further enacted by the authority aforesaid, that the justices of the peace within the several counties and cities of this kingdom are hereby required, at their respective general quarter sessions, to give the matters contained in this act in charge to the grand juries of the respective counties and cities within this kingdom.

X. Provided, and it is hereby declared and enacted, that nothing in this act contained shall extend or be construed to extend to any the colleges or halls in either of the universities of this kingdom; any thing in this act contained to the contrary in any wise notwithstanding.

Anno duodecimo & decimo tertio

G U L I E L M I III. Regis.

C A P. XI.

An Act for granting to his Majesty several Duties upon Low Wines or Spirits of the first Extraction; and continuing several additional Duties upon Coffee, Tea, Chocolate, Spices and Pictures; and certain Impositions upon Hawkers, Pedlars and Petty Chapmen; and the Duty of Fifteen per Cent. upon Muslins; and for improving the Duties upon Japanned and Lacquered Goods; and for continuing the Coinage Duty, for the several Terms and Purposes therein mentioned.

[So much as relates to the Excise, and is in force.]

Duties on low
wines.

Additional du-
ties are imposed
on low wines
by

16 Geo. 2. c. 8.

19 Geo. 2.

c. 12.

24 Geo. 2.

c. 40.

33 Geo. 2.

c. 9.

2 Geo. 3. c. 5.

Continued by

3 & 4 Ann.

c. 4.

4 Ann. c. 12.

5 Ann. c. 19.

6 Ann. c. 5.

§ 4.

and made per-

petual by

1 Geo. 1. st. 2.

c. 12. § 8.

From foreign

materials 4d.

per gallon;

and 2d. per

gallon more by

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of *England* in Parliament assembled, as a further supply for your Majesty's necessary occasions, have given and granted unto your Majesty the rates and duties herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *March* in the year of our Lord one thousand seven hundred, and until the twenty fifth day of *March* one thousand seven hundred and six, and no longer, there shall be paid by way of excise unto his Majesty, his heirs and successors, for all low wines or spirits of the first extraction, made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties following over and above the duties payable for spirits perfectly made; that is to say,

II. For every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, four pence.

4 Ann. c. 12. § 2.

III. For

III. For every gallon of low wines or spirits of the first extraction, made or drawn only from any sort of drink or wash brewed or made from any sort of malt or corn, other than and except brewers wash and tilts, one penny.

From wash made of malt one penny per gallon.

IV. For every gallon of low wines or spirits of the first extraction, made or drawn from brewers wash or tilts, or any mixture therewith, one penny.

From brewers wash one penny per gallon.

V. For every gallon of low wines or spirits of the first extraction, made or drawn from any other sort or kind of English materials, or any mixture therewith, three half-pence.

From other English materials one penny half-penny per gallon.

VI. And be it further enacted by the authority aforesaid, that the several rates and duties hereby imposed on the liquors aforesaid, shall be raised, levied, collected, recovered and paid unto his Majesty, his heirs and successors, during the time before mentioned, in the same manner and form, and by such rules, ways, means and methods, and under such penalties and forfeitures as are mentioned, expressed and directed in and by one act of Parliament made in the twelfth year of the reign of the late King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; and in and by one act made in the seventh year of his Majesty's reign, intituled *An act for laying several duties upon low wines or spirits of the first extraction, and for preventing the frauds and abuses of brewers, distillers and other persons chargeable with the duties of excise*; or by any other law now in force relating to the revenue of excise; and all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by the said acts, and every or any of them, are provided, settled or established for the raising, levying, collecting, recovering, adjudging and ascertaining the duties thereby granted or any of them (other than and in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, levied, recovered and put in execution for the raising, levying, collecting, recovering and paying the several rates and duties on low wines or spirits of the first extraction hereby imposed, during the continuance of the same, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly again repeated and enacted in the body of this present act.

Duties to be levied as by

12 Car. 2. c.

24.

7 W. 3. c. 36.

VII. And for the encouragement of distillers and others to brew and make spirits and brandies from drink brewed or made from malted corn, and to export the same as merchandize into parts beyond the seas, be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any distillers or others, upon oath made before any two or more of the commissioners of the excise for the time being, or two or more justices of the peace for the county or place from whence any brandy, spirits or strong waters made from malted corn only, shall be exported (which brandy, spirits or strong waters shall have been made during the time before mentioned) that the same were or was made and drawn from drink brewed or made from malted corn, without any mixture with any other materials, and that the same is not mixed with any low wines, nor drawn a second time, nor with any other brandy or spirits made from any other materials, either native or foreign, and that the duties for the same are paid or duly entered in order to be paid, and that the same and every part thereof are exported as merchandize, and are to be spent beyond the seas, to export such spirits and brandies made from drink brewed or made from malted corn only as aforesaid; and upon certificate under the hands of the officers of excise for the port or place where such spirits or brandies were shipped off, of the quantity so shipped, and that the same was shipped in the presence of such officers, such distillers or others so exporting such spirits or brandies, shall be allowed or paid back by the commissioners of excise for the time being, or their collector for the port

Drawback of 3d. per gallon on exportation of malt spirits.

or

or place where such spirits and brandies shall be so shipt off, out of the duties on low wines, spirits and strong waters and aqua-vitæ, for every gallon of such spirits or brandy so shipt off, the sum of three pence.

Excise on liquors from Guernsey, &c. continued.
2 W. & M. ft.
2. c. 9. § 12.

VIII. And be it further enacted by the authority aforesaid, that a certain clause in an act made in the second year of the reign of his present Majesty, and the late Queen Mary of blessed memory, intituled *An act for the encouraging the distilling of brandy and spirits from corn, and for laying several duties on low wines or spirits of the first extraction*, relating to strong waters, brandy, aqua-vitæ and other exciseable liquors, brought from the islands of *Guernsey, Jersey, Sark or Alderney*, and all the charges, duties and penalties, and every article and thing therein contained, shall continue and be of force and virtue during the continuance of this act, in as full and ample manner to all intents and purposes, as if the said clause was herein word for word repeated and enacted.

Application and recovery of penalties.

IX. And be it further enacted by the authority aforesaid, that the penalties and forfeitures hereby imposed for any offence relating to the said duties upon low wines or spirits of the first extraction, shall be one moiety to his Majesty, his heirs and successors, and the other moiety to him or them that shall inform or sue for the same; and that the same penalties and forfeitures for any offence relating to the said duties upon low wines or spirits of the first extraction, shall be recovered and levied by the same ways, means and methods as any fines, penalties and forfeitures are or may be recovered by any of the laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection or wager of law, nor any more than one imparlance shall be allowed.

Informations against distillers, vinegar or cyder makers, for misentry within 3 months.

XVII. Provided also, that no information shall be brought, laid or prosecuted against any common distiller, vinegar-maker or cyder-maker, for any false or misentry, or offence made or committed from and after the four and twentieth day of *June* one thousand seven hundred and one, unless the same information or informations be laid and entred before such persons appointed to determine the same, within three months next after every such offence committed; and that notice thereof be given to such person or persons (against whom such information shall be laid) in writing, or left at their dwelling-houses within one week after the laying and entring such information, to the end a timely provision may be had and made in defending the same; any thing in this act or other law to the contrary notwithstanding.

Notice to defendant within a week after information laid.

Retailers of spirituous liquors to be licensed.

XVIII. And be it enacted by the authority aforesaid, that no person or persons whatsoever shall, from and after the nine and twentieth day of *September* one thousand seven hundred and one, sell brandy or other distilled liquors by retail, to be drank in his, her or their house or houses, but such persons only as shall be thereunto licensed and allowed in the same manner as common alehouse-keepers; and every person or persons so selling brandy or other distilled liquors by retail as aforesaid, shall be subject to the same rules, penalties and forfeitures for selling drink without licence, as common alehouse-keepers now are; and the several justices of the peace of this kingdom, and other officers, are hereby empowered and authorized to have and exercise the same jurisdiction, powers and authorities, over such retailers of brandy and other distilled liquors which they now have or exercise over common alehouse-keepers, by any law or statute whatsoever.

Re-enacted 2 Geo. 2. c. 28. § 10.
R.E.P. as to distillers and shopkeepers, whose principal dealings are in other goods, by 1 Ann. ft. 2. c. 14.

For the manner of licensing alehouses, see 5

Edw. 6. c. 25. & 26 Geo. 2. c. 31.

Jurisdiction of universities for fixing measures of ale and beer, saved.

11 W. 3. c. 15. § 5.

XIX. And whereas by an act made in the eleventh year of his Majesty's reign, intituled *An act for ascertaining the measures for retailing ale and beer*, it is enacted, that every mayor or chief officer of each city, town corporate, borough or market town, from and after the twenty fourth day of *June* one thousand seven hundred, shall from time to time cause or procure all ale quarts and ale pints brought to him or them respectively to be measured, compared, sized and equalled with the standard, and then signed, stampd and markt as in the said act is mentioned and described; be it enacted and declared,

clared, that nothing in the said recited act contained shall extend, or be construed or taken to extend, to deprive the two universities of this kingdom, or either of them, of their right, privilege and usage of sizing, equalling, signing, stamping and marking of measures for ale and beer within their respective limits and jurisdictions, but that they and each of them respectively shall and may have and enjoy their said right, privilege and usage; any thing in the said recited act to the contrary thereof in any wise notwithstanding.

XX. And for the preventing all secret and unlawful importation of foreign spirits or brandy, be it enacted by the authority aforesaid, that if any foreign brandy or spirits of any kind whatsoever shall, from and after the nine and twentieth day of *September* one thousand seven hundred and one, be imported into this kingdom, or be brought into any port, creek or haven of this realm, in any ship or vessel under the burden of fifteen tuns (except for the use of the seamen on board such ship or vessel only, not exceeding one gallon for each seaman) such brandy or spirits shall be forfeited, one moiety thereof to his Majesty, his heirs and successors, the other moiety to such persons as shall seize or sue for the same, by bill, plaint or information, in any of his Majesty's courts of record at *Westminster*.

Brandy, &c.
imported in
ships under 15
tons, forfeit-
ed.

XXI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty, or his Majesty's officers in the receipt of his exchequer, to borrow or take in by way of loan to his Majesty's use, on credit of the said rates and duties upon low wines or spirits of the first extraction, and of the said duties upon coffee, cocoa nuts, chocolate, cocoa past, tea, nutmegs, cinamon, cloves, mace and pictures, and any other things therewith charged as aforesaid; and of the said impositions and sums of money payable by hawkers pedlars and petty chapmen; and of the said further duties imposed upon muslins; any sum or sums of money not exceeding three hundred thousand pounds from any person or persons, natives or foreigners, bodies politic or corporate, as shall be willing to advance or lend the same; and that interest for the forbearance thereof, not exceeding the rate of six pounds *per centum per annum* for the first one hundred and fifty thousand pounds, and seven pounds *per centum per annum* for the remaining one hundred and fifty thousand pounds which shall be so lent, shall be allowed and paid out of the same rates or duties; and that the money so to be lent shall not be rated or assessed to any public tax or assessment whatsoever.

300,000*l.* bor-
rowed on these
duties.

XXII. And to the end all the money that shall be so lent to his Majesty on the said duties on low wines, and other the duties before particularly expressed, may be well and sufficiently secured and repaid with interest as aforesaid out of the same; be it further enacted by the authority aforesaid, that all the monies arising by the said duties upon which the said loans are to be made, shall be brought and paid from time to time weekly into the receipt of the exchequer; that is to say, upon *Wednesday* in every week if it be not an holiday, and if it be, then the next day after that is not an holiday; and that there shall be provided and kept in his Majesty's exchequer, that is to say, in the office of the auditor of the receipt, one book in which all the said monies which shall be so paid into the exchequer, shall be entered apart and distinct from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever.

Monies to be
paid weekly
into the ex-
chequer.

Anno duodecimo & decimo tertio

G U L I E L M I III. Regis.

C A P. XII.

An Act for appropriating Three thousand seven hundred Pounds weekly out of certain Branches of Excise for public Uses, and for making a Provision for the Service of his Majesty's Household and Family, and other his necessary Occasions.

9 W. 3. c. 23.

2 W. & M.
11. 1. c. 3.

WHEREAS by an act of Parliament made and passed in the ninth year of his Majesty's reign, intituled *An act for granting to his Majesty a further subsidy of tonnage and poundage, towards raising the yearly sum of seven hundred thousand pounds for the service of his Majesty's household, and other uses therein mentioned during his Majesty's life*, the yearly sum of seven hundred thousand pounds was intended to be supplied to his Majesty for the service of his household and family, and for other his necessary expences and occasions, out of the hereditary rates and duties of excise upon beer ale and other liquors, which were granted to the crown in the twelfth year of the reign of King *Charles* the second; and out of the rates and duties of excise on beer ale and other liquors, payable for the term of his Majesty's life, by an act of Parliament made and passed in the second year of the reign of his Majesty and the late Queen of blessed memory; and out of the revenue of the general letter office or post office, or the office of the postmaster general; and out of the small branches of his Majesty's revenues herein after mentioned and expressed; that is to say, the first fruits and tenths of the clergy; the fines for writs of covenant and writs of entry, payable in the alienation office; the post fines; the revenue of the wine licences; the monies arising by the sheriffs proffers and compositions in the exchequer, and by the seizures of uncustomed and prohibited goods; the revenue of the duchy of *Cornwall*, and any other revenue arising by the rents of lands in *England* or *Wales*, or for fines of leases of the same or any of them; and the duty of four and a half *per cent.* in specie, arising in *Barbadoes* and the leewards islands in *America*; and out of the monies which should arise by the said act for the said further subsidy of tonnage and poundage: and it was thereby further enacted, that if the said great and small branches, and revenues herein before mentioned, should produce in clear money more than the yearly sum of seven hundred thousand pounds, from the five and twentieth day of *December* one thousand six hundred ninety nine, then the overplus of such produce, being more than the said yearly sum of seven hundred thousand pounds, should not be issued, disposed, made use of or applied to any use or purpose, or upon any pretext whatsoever without the authority of Parliament, as by the said act, relation being thereunto had, may more fully appear: and whereas the necessity of the public affairs doth require, that the weekly sum of three thousand seven hundred pounds of lawful *English* money for every week, to be reckoned from the five and twentieth day of *December* one thousand seven hundred, and to be taken out of the said hereditary revenue or branch of excise, and out of the said duties of excise, payable during his Majesty's life, and either or any of them, be applied and disposed to and for the public use and service during his Majesty's life; and that the monies arising by such weekly payments during the term of five years, to be accounted from the said five and twentieth day of *December* one thousand seven hundred, be now made a security or fund of credit for raising thereupon any sum or sums of money not exceeding eight hundred and twenty thousand pounds, for the immediate service of his Majesty's navy, guards and garrisons, land forces and other public uses; and it is intended, that all the rest and residue

of the said particular branches of excise, and all the said other great and small branches and revenues herein before particularly enumerated and expressed, shall from the said five and twentieth day of *December* one thousand seven hundred, be for the service of his Majesty's household and family, and for other his necessary expences and occasions during his Majesty's life; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and the Commons in this present Parliament assembled, and by the authority of the same, that from and after the said five and twentieth day of *December* one thousand seven hundred, for and during the whole term of five years from thence next and immediately ensuing, the full, clear and entire weekly sum of three thousand seven hundred pounds of lawful *English* money, out of all the monies arising by the said hereditary duties of excise, and by the said duties of excise payable during his Majesty's life, and by every or any of them, if all those duties of excise shall so long continue; and if the said duties of excise payable during his Majesty's life (which God long preserve) shall happen to determine before the end of the said term of five years, then out of the monies arising entirely by the said hereditary duties of excise, for and during all the residue which shall be then to come and unexpired of the said term of five years, shall be brought and paid by the commissioners, farmers, receiver and receivers general for the time being of the said duties of excise (who are hereby enjoined and required to bring and pay the same accordingly) into the receipt of exchequer, distinctly and separately from all other monies whatsoever that are or shall be payable by them into the said receipt, the same to be brought and paid into the said receipt in manner and form following; that is to say, the sum of ninety six thousand two hundred pounds for the first twenty six weeks, to be reckoned from the said five and twentieth day of *December* one thousand seven hundred, and to end upon *Wednesday* the five and twentieth day of *June* one thousand seven hundred and one, shall be brought and paid into the said receipt as by this act is specially provided in that behalf; and from and after the said five and twentieth day of *June* one thousand seven hundred and one, during all the then residue of the said term of five years, the said weekly sum or payment of three thousand seven hundred pounds shall, upon *Wednesday* in every week if it be not an holiday, and if it be, then upon the next day that is not an holiday, as one week shall successively and immediately follow and succeed another, be brought and paid into the said receipt of exchequer for the purposes in this act expressed: and in case in any week or weeks the whole receipt of the monies of the said several branches or duties of excise hereby charged as aforesaid, shall not be sufficient to answer the weekly payment or payments hereby directed for such particular week or weeks, that then and so often the deficiency and deficiencies thereof shall be supplied and made good, out of the whole receipt of the said particular branches of excise, and every or any of them, arising in the next week or weeks, when the receipt or receipts will be sufficient to bear the same.

II. And as to the said sum of ninety six thousand two hundred pounds, to be reckoned for the first twenty six weeks from the said five and twentieth day of *December* one thousand seven hundred, and ending upon *Wednesday* the five and twentieth day of *June* one thousand seven hundred and one, as aforesaid, it is hereby enacted, that the said sum of ninety six thousand two hundred pounds shall be brought and paid into the receipt of exchequer out of the duties of excise aforesaid, by two thousand three hundred pounds a week for one and forty weeks, to be reckoned from the said five and twentieth day of *June* one thousand seven hundred and one successively, and by paying nineteen hundred pounds to compleat the said ninety six thousand two hundred pounds at the end of the two and fortieth week, to be reckoned from the said five and twentieth day of *June* one thousand seven hundred and one, over and above the constant weekly payment of three thousand seven hundred pounds aforesaid for the purposes in this act expressed; and that all

3,700*l.* to be paid weekly out of the excise for the interest of a sum borrowed for the public service.

This weekly charge is continued by

2 Ann. c. 3.

§ 3.

3 Ann. c. 2.

§ 6.

and made perpetual by

1 Geo. 1. st. 1.

c. 1.

And the annuities granted

upon it were

subscribed into

the South Sea

fund,

6 Geo. 1. c. 4.

96,200*l.* for the first 26 weeks how paid.

E X C I S E.

all the monies hereby appointed to be weekly paid into the said receipt as aforesaid, and every part thereof, shall be applied and disposed, and the same are hereby appropriated for and towards the repayment and satisfaction of the sum not exceeding eight hundred and twenty thousand pounds hereby authorized to be borrowed thereupon, and the interest thereof, as is herein after mentioned, and to no other use, intent or purpose whatsoever; any former act or acts of Parliament, or other matter or thing whatsoever to the contrary notwithstanding.

Residue of the
excise, &c.
granted for
the King's
household.

III. And be it further enacted by the authority aforesaid, that all the rest and residue of the said particular branches of excise upon beer, ale and other liquors, which shall from time to time remain after the said weekly payments shall be made out of the same; and the said revenue arising in the said general letter office or post office, and by the said small branches herein before particularly expressed; and by the said further subsidy of tonnage and poundage, and all other the branches and revenues herein before mentioned, which were chargeable with the said yearly sum of seven hundred thousand pounds as aforesaid; shall from time to time during his Majesty's life, be for the use and service of his Majesty's household and family, and for other his necessary expences and occasions; the said act made in the ninth year of his Majesty's reign herein before recited, or any clause, matter or thing therein contained to the contrary notwithstanding.

IV. And it is hereby declared and enacted, that all and every the clauses contained in the said recited act of Parliament for, touching or concerning the overplus or produce of the said branches and revenues, over and above the said yearly sum of seven hundred thousand pounds, are and shall be repealed, void and of none effect.

Commissioners
to make the
weekly pay-
ments.

V. And it is hereby further enacted by the authority aforesaid, that the commissioners of excise for the time being at the head office in *London*, shall from time to time separate and keep apart all the monies arising by the said particular branches of excise herein before mentioned, as the same shall from time to time arise or be paid into the said office of excise by the receivers or collectors of the same, or by any other person or persons whatsoever; and shall out of the monies so arising make the said weekly payments into the exchequer for repayment of loans, and the interest thereof, according to the purport of this present act.

Penalty.

VI. And be it further enacted, that if the said commissioners of the excise for the time being shall refuse or neglect to pay, or cause to be paid into the exchequer the said weekly sums hereby appointed, or shall divert or misapply any part of the monies which should make good the same, then they and every of them so offending shall forfeit their several offices and places, and be incapable to serve the King in any office or place of trust or profit, and shall be liable for every such offence to pay double the value of the money so diverted or misapplied, to any person or persons who will inform or sue for the same, by action of debt, or of the case, bill, suit or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, wager of law, or more than one imparlance shall be granted or allowed.

Comptroller to
keep distinct
account of the
branches
charged.

VII. And be it enacted, that the comptroller of the excise for the time being, shall keep a perfect and distinct account in a book or books, fairly written, of all the monies which shall arise by the said particular branches of excise, out of which the said weekly payments are to be made as aforesaid, as the same shall from time to time arise or be raised (to which books all persons concerned shall, at all seasonable times, have free access without fee or charge) and such comptroller in default thereof shall forfeit his office or place, and be rendered incapable as aforesaid, and shall also forfeit the sum of one hundred pounds for every such default, to any person or persons who will inform or sue for the same as is before mentioned.

VIII. And

VIII. And to the end the said weekly sum of three thousand seven hundred pounds, and all the payments hereby directed to be made into the said receipt of exchequer, for or upon account of the same, may be made a fund or security for borrowing thereupon any sum or sums of money not exceeding eight hundred and twenty thousand pounds, and for repayment thereof, with interest for the same, be it further enacted by the authority aforesaid, that there shall be provided and kept in the office of the auditor of the receipt of exchequer one book, in which all the monies which ought to be paid in weekly as aforesaid, for or upon account of the said weekly sums out of the said particular branches of excise, and which shall be brought to the said receipt, shall be entred, apart and distinct from all other monies paid into the said receipt on any other account whatsoever.

Auditor of ex-
chequer to
keep accounts.

IX. And it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, natives or foreigners, bodies politic or corporate, to advance and lend to his Majesty at the said receipt of exchequer, any sum or sums of money not exceeding the said sum of eight hundred and twenty thousand pounds upon credit of the weekly payments hereby appointed to be made as aforesaid out of the said particular branches of excise; and that tallies of loans shall be levied for all and every sum and sums of money so lent; and that orders according to the course of the exchequer shall be drawn, signed and issued for the repayment of the same, and for payment of interest for the forbearance of every such sum of money after the rate of six pounds *per centum per annum* for the first four hundred thousand pounds, and seven pounds *per centum per annum* for the remaining four hundred and twenty thousand pounds; which interest shall be payable every three months from the respective dates of the said tallies of loan, until the satisfaction of the respective principal sums: and all and every such order and orders, and the monies therein to be contained, or any part thereof, shall be assignable and transferable, without power of revocation, so as the assignments thereof be endorsed on the respective orders, and entred or notified in the office of the auditor of the receipt of exchequer, in a book to be there kept for that purpose: and that all and every the sum and sums of money so to be lent to his Majesty upon credit of the said weekly payments, shall be free from all manner of public taxes and impositions whatsoever: and that a distinct register shall be kept in the said receipt of exchequer, of all the orders for repayment of the said sum not exceeding eight hundred and twenty thousand pounds, in which all the said orders shall be registred in course according to the dates of the tallies respectively, without any other preference of one before another; and that all and every person and persons shall be paid in course, according as their orders shall stand entred in the said register: and that all the monies to come in by this act of or for the said weekly payments appropriated for repayment of loans, and the interest thereupon as aforesaid, shall be in the same order liable to the satisfaction of the respective lenders, their executors, administrators and assigns respectively, according to the dates of their tallies, and shall not be diverted or divertible to any other use, intent or purpose whatsoever. And that no fee, reward or gratuity directly or indirectly, be demanded or taken for providing or making of any books, entries, registers, views or search, in or for payment of money lent upon the said weekly payments out of the said branches of excise or interest as aforesaid, by any of his Majesty's officer or officers, their clerks or deputies, on pain of payment of treble damages to the party aggrieved by the party offending, with costs of suit; or if the officer himself take and demand any such fee or reward, then to lose his place also: and if any undue preference of one before another shall be made, either in point of register or payment, contrary to the true meaning of this act, in reference to the said principal or interest payable out of the said weekly sums charged on the said particular branches of excise, then the party offending shall be liable by action of debt or on the case to pay the value of the debt, damages and costs to

820,000*l.* bor-
rowed.

the party aggrieved, and shall be forejudged of his place or office; and if such preference be unduly made by any his deputy or clerk, without direction or privity of his master, then such deputy or clerk shall also be liable to such action of debt, damages and costs, and shall be for ever after incapable of any place or office; and in case the auditor shall not direct the order, or the clerk of the pells record, or the teller make payment according to each person's due place and order as afore directed, in reference to the said weekly sum of three thousand and seven hundred pounds, or the said principal and interest, to be paid out of the same, then he or they shall be adjudged to forfeit, and they and their respective deputies and clerks herein offending, to be liable to such action, debt, damages and costs, in such manner as aforesaid. All which said penalties and forfeitures to be incurred by any of the officers of the exchequer, or any their deputies and clerks, shall and may be recovered by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, privilege, wager of law, injunction or order of restraint, shall be in any wise granted or allowed.

X. Provided always, and be it hereby declared, that if it happen that several tallies of loan, or orders for repayment of money lent upon the said weekly sums out of the said branches of excise, bear date or be brought the same day to the auditor of the receipt to be registred, then it shall be interpreted no undue preference which of those he enters first, so he enters them all the same day.

XI. Provided also, that it shall not be interpreted any undue preference to incur any penalty in point of the payment last mentioned, if the auditor direct or the clerk of the pells record, and the tellers do pay subsequent orders of persons that come and demand their monies, and bring their orders before other persons that did not come to demand their money, and bring their orders in their course, so as there be so much money reserved as will satisfy precedent orders; which shall not be otherwise disposed, but kept for them, interest upon loan being to cease from the time the money is so reserved and kept in bank for them.

Charge of collecting.

XII. Provided always, and it is hereby enacted, that the charge of collecting, managing and levying the said particular branches of excise, and other branches and duties before mentioned, which were liable to the said yearly sum of seven hundred thousand pounds, shall be born and defrayed out of the said rest and residue of the same branches and revenues hereby appointed for the service of his Majesty's household and family, and other his necessary expences and occasions as aforesaid; any thing herein contained to the contrary notwithstanding.

XIII. Provided also, and it is hereby enacted, that if any person or persons, bodies politic or corporate, at any time or times after the passing of this act, and before such time as four hundred thousand pounds principal monies in the whole shall be first lent thereupon, shall be willing to advance and lend to his Majesty any sum or sums of money, for or in part of the sum of four hundred and twenty thousand pounds, being the last part of the sum not exceeding eight hundred and twenty thousand pounds, authorized to be borrowed upon this act; that then it shall and may be lawful to and for any such person or persons, bodies politic or corporate, to make such loans for or in part of the said last four hundred and twenty thousand pounds, without staying till the preceding four hundred thousand pounds shall be first lent; and that the principal monies upon the orders of loan, for or in part of the said last four hundred and twenty thousand pounds, shall be registred and paid in course as this act directs, but shall take place in point of registry and payment, next after four hundred thousand pounds principal monies, which shall be first registred, or be reserved to be registred upon this act; and that the interest of the said loans for or in part of the said four hundred and twenty thousand pounds so to stand last upon the said register, shall be payed every three months from the respective dates of the tallies of loans for the same,

same, out of the said monies to arise weekly from the said particular branches of excise as aforesaid, under the like penalties, forfeitures and disabilities for not duly registering or repaying the monies so to be lent, for or in part of the said four hundred and twenty thousand pound; or for not duly paying the interest thereof, as are by this act provided for not duly registering or repaying any other part of the said monies not exceeding eight hundred and twenty thousand pounds by this act authorized to be borrowed as aforesaid, or interest of the same; any thing in this act contained to the contrary notwithstanding.

XIV. Provided always, and be it enacted by the authority aforesaid, that the governor and company of the bank of *England*, until such time as they shall be fully satisfied and repaid all the principal monies which they shall lend upon the credit of this act, for or in part of the said sum not exceeding four hundred and twenty thousand pounds before mentioned, and the interest thereof, shall not be obliged to make any dividend or dividends of the monies which hereafter shall become due and payable to, and be received by the said governor and company, their servants and agents, out of the exchequer or any public office, upon or by virtue of any tallies or orders subscribed unto the capital stock of the said governor and company pursuant to the act of Parliament made in the eighth year of his Majesty's reign, intituled *An act for making good the deficiencies of several funds therein mentioned, and for enlarging the capital stock of the bank of England, and for raising the public credit*, but at such times only as shall be ordered by a general court of the said governor and company, any clause or clauses, matters or things whatsoever in the act last mentioned, or in one other act of the ninth year of his Majesty's reign, intituled *An act to give further time for the administering of oaths relating to tallies and orders, and for the easier dispatch of the public business in the exchequer, and in the bank of England*, or in any other act or acts of Parliament whatsoever contained to the contrary notwithstanding.

XV. Provided always, and be it further enacted by the authority aforesaid, that in lieu and discharge of certain perpetual annual payments, and of all arrears thereof granted by his late Majesty King *Charles the second* by letters patent, out of the said hereditary revenue of excise, in satisfaction of certain principal sums mentioned in the said letters patent, to be then due from his said late Majesty to the respective patentees therein named, the said hereditary revenue of excise shall, from and after the twenty sixth day of *December* one thousand seven hundred and five, be and stand charged and chargeable for ever, with the payment of annual sums after the rate of three pounds *per centum per annum* for the principal sums mentioned in the said respective letters patent, to be issued and paid out of the said revenue by quarterly payments out of the receipt of his Majesty's exchequer by the officers of the same, unto the respective owners and proprietors of such annual sums, and to their heirs and assigns for ever, without any fee or charge, and any further or other warrant to be sued for had or obtained in that behalf; the said annual payments after the rate of three pounds *per centum*, to be subject nevertheless to be redeemed upon payment of a moiety of the principal sums mentioned in the said respective letters patent.

Bank of *Eng-
land*.

8 W. 3. c. 20.

9 W. 3. c. 3.

Annuities of
3 per cent.
granted on the
bankers debt,
redeemable on
payment of a
moiety of the
principal.

Anno primo

A N N Æ Reginae.

STAT. II. CAP. XIV.

An Act for the Incouraging the Consumption of Malted Corn, and for the better preventing the Running of French and Foreign Brandy.

Distillers and shopkeepers whose principal dealings are in other goods, not obliged to take licences as alehouse-keepers.

12 & 13 W. 3.
c. 11. § 18.

WHEREAS the making of *English* brandy and strong waters from malted corn hath been incouraged by several acts of Parliament, whereby great quantities of the worst sort of malted corn, not useful to the brewers, hath been yearly consumed by those who set up works for that purpose; and whereas the consumption of *English* brandy and strong waters made from malted corn hath of late years been greatly hindered, as well by the running of *French* and other foreign brandies, as also by a clause in an act made in the twelfth and thirteenth years of his late Majesty's reign, intituled *An act for granting unto his Majesty several duties upon low wines or spirits of the first extraction*, and for continuing other duties, whereby all distillers and tradesmen who sell brandy or strong waters by retail are compelled to take licences as common alehouse-keepers; for remedy whereof, be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that as for and concerning all distillers who keep houses or places of distilling the liquors aforesaid, and also all other shopkeepers whose principal dealings shall be more in other goods and merchandizes than in brandy or strong waters, and who do not permit or suffer tipling in his or their houses, the said clause in the said recited act for compelling all distillers and others to take licences as common alehouse-keepers shall be repealed, and the same clause is hereby repealed.

French brandy landed before the duty paid, &c. forfeited, and double the value.

Penalties on officers concealing, &c.

II. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time hereafter import, land or deliver out of any ship, vessel or boats, any *French* brandy before the duty due or payable to her Majesty for the same shall be paid or secured to be paid, or by licence from the proper officer so to do, every person or persons that shall so do or be aiding or assisting therein, or shall conceal the same when landed, shall not only forfeit the goods so imported, but also forfeit and pay double the value of such goods so clandestinely imported; one moiety whereof, after charges of suit deducted, shall be paid to her Majesty, and the other moiety thereof to the informer who shall sue for the same in any of her Majesty's courts of record by bill, plaint or information, wherein no essoin, protection or wager of law shall be allowed, nor any more than one imparlance. And if any officer or officers belonging to her Majesty's customs or excise, or other her Majesty's duties or revenues shall connive at or be concerned in any such clandestine importation, or after he shall be informed thereof shall conceal the same, or not give notice thereof to her Majesty's commissioners of the customs or excise, or some of them, or shall compound without licence with any person or persons concerned in any such clandestine importation of *French* brandy, such person and persons shall be incapable of executing any office in her Majesty's revenue, and shall also forfeit and pay the sum of five hundred pounds, to be recovered and divided as aforesaid.

Anno

Anno tertio & quarto

A N N Æ Reginae.

C A P. IV.

An Act for continuing Duties upon Low Wines, and upon Coffee, Tea, Chocolate, Spices and Pictures; and upon Hawkers, Pedlars and Petty Chapmen; and upon Muslins; and for granting new Duties upon several of the said Commodities; and also upon Calicoes, China Ware and Drugs.

[So much as relates to the Excise, and is in force.]

Most gracious Sovereign,

WHEREAS by an act of Parliament made and passed in the twelfth year of the reign of your Majesty's late royal brother King William the third of glorious memory, intituled *An act for granting to his Majesty several duties upon low wines or spirits of the first extraction, and continuing several additional duties upon coffee, tea, chocolate, spices and pictures, and certain impositions upon hawkers, pedlars and petty chapmen, and the duty of fifteen per cent. upon muslins, and for improving the duties upon japanned and lacquered goods, and for continuing the coinage duty for the several terms and purposes therein mentioned, certain duties upon low wines or spirits of the first extraction were granted for a term, to continue until the twenty fifth day of March one thousand seven hundred and six; and certain duties which by an act of the sixth year of his said late Majesty's reign had been imposed upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea, nutmegs, cinnamon, cloves, mace and pictures, were by the said act of the twelfth year of his said late Majesty's reign, enacted to be continued until the first day of May one thousand seven hundred and six; and by the same act certain duties or sums of money to be paid by every hawker, pedlar, petty chapman, and other trading persons described in a former act for licensing hawkers and pedlars, and the powers for granting such licences were enacted to be continued until the four and twentieth day of June one thousand seven hundred and six; and a duty upon muslins, after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, was likewise by the said act of the twelfth year of his said late Majesty's reign, enacted to be continued until the thirteenth day of September one thousand seven hundred and six, as by the same act (relation being thereunto had) may more fully appear: now, we your majesty's most dutiful and loyal subjects the Commons of England in Parliament assembled, as a further supply for carrying on the present war, and other your Majesty's most necessary and important occasions, have given and granted to your Majesty the several and respective duties, and additional duties hereafter in this act expressed, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the said act of the twelfth year of his said late Majesty's reign were continued or granted until the said twenty fifth day of March one thousand seven hundred and six, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, from the four and twentieth day of March one*

Duties on low wines continued.

12 & 13 W. 3. c. 11.

6 W. 3. c. 7.

These duties on coffee, &c. are repealed by

8 Geo. 1. c. 20.

§ 49.

10 Geo. 1. c. 10.

9 & 10 W. 3. c. 27.

Continued for

96 years by

5 Ann. c. 19.

and for 1 year

more by

6 Ann. c. 5.

§ 4.

and made per-

petual by

1 Geo. 1. ft. 2.

c. 12. § 8.

C c

thousand

thousand seven hundred and six, until the four and twentieth day of *June* one thousand seven hundred and ten. * * * * *

The said several and respective duties, impositions and sums of money, for and upon all low wines or spirits of the first extraction, * * * * * to be paid during the respective times for which they are granted, or are to continue by virtue of this act as aforesaid (over and above all other duties and impositions whatsoever already charged for, or upon the same commodities and persons, or any of them respectively, by any other laws and statutes now in force) and to be ascertained, secured, raised, levied, recovered, answered, paid and accounted for, to the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances and repayments, and in such manner and form in all respects, as the like duties impositions and sums of money respectively granted or continued by the said act of the twelfth year of his said late Majesty's reign are thereby, or by any other law whereunto the said act hath reference, prescribed, enacted or appointed to be ascertained, secured, raised, levied, recovered, answered, paid and accounted for, during the continuance thereof respectively.

12 W. 3. c. 11.

II. And it is hereby enacted by the authority aforesaid, that all such of the powers, directions, penalties and forfeitures, clauses, matters and things, provided, settled or established by the said acts of the sixth, ninth and twelfth years of his said late Majesty's reign, or by any of them, or by any other act now in force, whereunto the same or any of them have or hath relation, for the better raising, levying, recovering, answering or paying the said respective duties thereby granted, or for making any drawbacks, repayments or allowances out of any of the said several and respective duties upon exportations, shall be revived and be continued, and be in force and virtue during the continuance of this act; and further for the recovery of all the arrearages and sums of money which shall become due or payable to her Majesty, her heirs or successors, upon this act, in as full and ample manner to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters and things, and every of them, were again repeated and re-enacted in the body of this present act.

Excise on liquors from Guernsey, &c. continued.

2 W. & M. R. 2. c. 9. § 12.

III. And it is hereby enacted, that a certain clause in an act made in the second year of the reign of King *William* and Queen *Mary*, intituled *An act for the encouraging the distilling of brandy and spirits from corn, and for laying several duties on low wines or spirits of the first extraction*, relating to strong waters, brandy, aqua-vitæ, and other exciseable liquors brought from the islands of *Guernsey*, *Jersey*, *Sark* or *Alderney*, and all the charges, duties, penalties, and every article and thing therein contained which were revived by the said act of the twelfth year of his said late Majesty's reign, and were to be of force during the continuance thereof, shall be further continued and be of full force and virtue during the continuance of this present act, in as full and ample manner to all intents and purposes, as if the said clause was herein word for word repeated.

XIII. And it is hereby further enacted, that all the duties by this act granted or continued (except the necessary charges for raising and managing the same) shall from time to time by the respective receiver thereof, be brought into her Majesty's receipt of the exchequer for the purposes in this act mentioned.

700,000*l.* borrowed at 6 per cent.

XVI. And be it further enacted by the authority foresaid, that it shall and may be lawful to and for any person or persons, natives or foreigners, bodies politic or corporate, to lend to her Majesty at the receipt of the exchequer, upon credit of all the monies which shall arise by the said act of the twelfth year of his said late Majesty's reign, after satisfaction of all the loans not exceeding three hundred thousand pounds made thereupon, and all the interest due and to be due for the said loans, and every of them, or reserving

ing sufficient to satisfy the same; and upon credit of all the several duties upon low wines and spirits of the first extraction, coffee, tea, chocolate, cocoa, spices and pictures, hawkers, pedlars, petty chapmen, and muslins, by this act continued as aforesaid; and upon credit of the additional duties of coffee, tea, chocolate, cocoa, spices and pictures, by this act granted, and of the new duties upon callicoes, China ware and drugs, and upon credit of all other duties by this act granted or continued; any sum or sums of money not exceeding in the whole the sum of seven hundred thousand pounds, at an interest not exceeding the rate of six pounds *per centum per annum*.

XVII. And to the end all the money that shall be so lent to her Majesty may be well and sufficiently secured and repaid with interest as aforesaid, be it further enacted by the authority aforesaid, that all the monies arising by the said duties upon which the said loans are to be made (other than the necessary charges of raising and managing the said duties) shall be brought and paid from time to time weekly into the receipt of the exchequer; that is to say, on *Wednesday* in every week if it be not an holiday, and if it be, then the next day after that is not an holiday; and that there shall be provided and kept in her Majesty's exchequer, that is to say, in the office of the auditor of the receipt, one book in which all the said monies which shall be so paid into the exchequer, shall be entered apart and distinct from all other monies paid or payable to her Majesty, her heirs and successors, upon any account whatsoever.

Monies to be paid into the exchequer weekly.

Anno quarto

A N N Æ Reginae.

C A P. VI.

An Act for continuing an additional Subsidy of Tonnage and Poundage, and certain Duties upon Coals, Culm and Cinders, and additional Duties of Excise, and for settling and establishing a Fund thereby, and by other Ways and Means, for Payment of Annuities, to be sold for raising a further Supply to her Majesty for the Service of the Year one thousand seven hundred and six, and other Uses therein mentioned.

[So much as relates to the Excise.]

SECT VI.

AND whereas in and by a certain act of Parliament made in the fifth year of the reign of their late Majesties King William and Queen Mary, intituled *An act for granting to their Majesties certain rates and duties upon salt, and upon beer* Additional duties on beer, ale, &c. 5 W. & M. c. 7.

ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France, certain rates and duties of excise therein mentioned, for and upon beer, ale, vinegar, vinegar-beer, mum, cyder, perry, brandy, spirits, aqua-vitæ, metheglin, and other liquors therein expressed, were granted or made payable to their said late Majesties, their heirs and successors, for and during the term of sixteen years, which commenced from the seventeenth day of *May* which was in the year of our Lord one thousand six hundred ninety seven, and several annuities therein mentioned were thereby made payable to such persons as should contribute monies upon the same act, their executors, administrators and assigns respectively, out of the fund thereby provided and charged upon the duties of salt, and the said duties of excise thereby granted for a certain term of sixteen years, which will expire at the feast of Saint *Michael* the Archangel which shall be in the year of our Lord one thousand seven hundred and ten, or at the end of twenty days then next ensuing, as by the act last before recited (relation being thereunto had) may more fully appear; now her Majesty's said dutiful

dutiful and loyal subjects the Commons in Parliament assembled, do likewise humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, that from and after the seventeenth day of May which shall be in the year of our Lord one thousand seven hundred and thirteen, there shall be within and throughout her Majesty's kingdom of England, dominion of Wales, and town of Berwick upon Tweed, raised, levied, collected and paid unto her Majesty, her heirs and successors, for and during the space and term of ninety five years from thence next and immediately ensuing and fully to be complete and ended, for beer, ale, cyder, and other liquors herein after expressed, by way of excise, over and above all duties, charges and impositions by any former act or acts of Parliament set or imposed, the several rates and duties of excise herein after expressed; that is to say,

9 d. per barrel
on beer or ale
above 6 s.

VII. For every barrel of beer or ale above six shillings the barrel, exclusive of the duty of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, nine pence.

3 d. per barrel
on beer or ale
under 6 s.

VIII. For every barrel of beer or ale of six shillings the barrel or under, brewed by the common brewer, or any other person or persons who shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, three pence.

2 s. 4 d. on
vinegar.

IX. For every barrel of vinegar or vinegar-beer, or liquors preparing for vinegar which shall be brewed or made of any English or foreign materials by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, over and above the other duties of excise payable for the same, two shillings and four pence, to be paid by the maker thereof.

3 s. on mum,
beer or ale im-
ported.

X. For every barrel of beer ale or mum imported from beyond the seas, or from the islands of Guernsey or Jersey, and so proportionably for a greater or lesser quantity, to be paid by the importers before landing, over and above the duties payable for the same, three shillings.

4 l. per tun on
cyder or perry
imported.

XI. For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above the duties payable for the same, four pounds.

2 s. per gallon
on single brandy,
&c. im-
ported.

XII. For every gallon of single brandy, spirits or aqua-vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, two shillings.

4 s. on double
brandy im-
ported.

XIII. For every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, four shilling.

1 s. 3 d. per
hoghead on
cyder and per-
ry retailed.

XIV. For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, over and above the duties payable for the same, and so proportionably for a greater or lesser measure, one shilling and three pence.

3 d. per gallon
on metheglin.

XIV. For all metheglin or mead made for sale, whether by retail or otherwise, to be paid by the maker for every gallon, three pence.

Duties how le-
vied.

XVI. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, and all arrearages thereof, be raised, levied, collected and paid unto her Majesty, her heirs and successors, during the said space and term of ninety five years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures, and with such power of mitigation and other powers, as the like or the said duties of excise granted by the said act of the fifth year of their late Majesties reign are thereby or by any other act or acts, or law whatsoever, for or concerning any the duties of excise upon beer ale or other liquors now in force, enacted or appointed to be raised, levied, collected and paid, during the remainder of the said term of sixteen years therein

therein granted; and that so much of the said act of the fifth year of their late Majesties reign as concerns only the said duties of excise, and of the said other laws of excise relating thereunto as are now in force for the raising levying collecting and answering the said duties of excise granted in the fifth year of their late Majesties reign, shall be continued and revived, and be practised, put in execution and observed, in and for the raising, levying, collecting and answering the said duties of excise by this act granted, for and during the said term of ninety five years, and all arrearages thereof, for the purposes in this act expressed, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

XVII. And to the intent that a good sure and lasting security and fund may be settled and established for the constant payment of all the annuities to be purchased by this act, be it further enacted by the authority aforesaid, that all the monies arising from time to time by or for the said subsidies of tonnage and poundage upon wines, goods and merchandizes by this act granted, and by or for the said several and respective duties and impositions by this act continued for or upon coals, culm and cinders, and by or for the said several duties of excise upon beer ale and other liquors, or by or for any other duties by this act granted or continued, and every of them (the necessary charges of managing, raising, levying, collecting, answering, paying and accounting for the said several subsidies, rates, impositions, and other duties only excepted) shall from time to time from the respective commencements of the said subsidies, rates, impositions, and other payments respectively, and for and during the several terms or times therein severally granted or intended to be granted by this act, be brought and paid by the respective commissioners, receivers-general, or such persons as for the time being shall have the receipt thereof, as the same shall be raised (who are hereby required and enjoined to bring and pay the same accordingly) into the receipt of the exchequer for the purposes in this act expressed, distinctly and separately from all other monies whatsoever that are or shall be payable by them into the said receipt; and that all the monies to arise by virtue of the said act of the fifth year of their said late Majesties reign, of or for the said duties of excise thereby granted after the said lottery annuities therein mentioned shall be paid off, or sufficient money shall be reserved in the exchequer for paying off the same, shall in like manner from time to time be brought and paid into the receipt of exchequer for the purposes in this act expressed, distinctly and apart as aforesaid; and the respective commissioners and receivers-general of the said several impositions, rates, subsidies, and other duties hereby required to be paid into the receipt of exchequer as aforesaid, shall make or cause to be made the payments thereof into the said receipt of exchequer, according to the true meaning of this act, weekly; to wit, on *Wednesday* in every week if it be not an holiday, and if it be, then on the next day after that is not an holiday.

Monies to be
paid into the
exchequer
weekly.

XVIII. And be it further enacted by the authority aforesaid, that there shall be provided and kept in the office of the auditor of the receipt of her Majesty's exchequer one or more books, in which all the monies hereby appointed to be paid in weekly as aforesaid, and which shall be brought to the said receipt, shall be entered apart and distinct from all other monies paid into the said receipt on any other account whatsoever.

XIX. And to the end all the monies by this act appropriated for payment of the annuities to be purchased upon this act, may be duly and certainly raised and brought into the receipt of exchequer for that purpose; it is hereby further enacted, that from time to time, during the continuance of this act, there shall be continued or appointed commissioners, receivers-general, comptrollers, collectors, and other proper officers for raising the several duties by this act granted, and for keeping the accounts of the same: and that the respective commissioners or chief managers thereof, shall from time to time weekly compute and ascertain the monies of each branch of the said duties hereby granted or continued, which ought to be paid into the exchequer on every *Wednesday*,

Commission-
ers, &c. for
raising the du-
ties.

or on the subsequent day, not being an holiday, as aforesaid: and that all commissioners, receivers-general, comptrollers, collectors and other officers, who are or shall be concerned in the managing, raising, levying, receiving, collecting or paying the same, or in keeping the accounts thereof, shall perform their several and respective duties therein as to them respectively shall appertain, under such and the like penalties, forfeitures and disabilities for any offence or neglect therein, or for detaining, diverting or misapplying any part of the said monies as are prescribed, and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his said late Majesty King *William* the third, intituled *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum; and for settling the trade to the East Indies; for the like offence or neglect in relation to the duties upon salt, and upon stamp vellum, parchment and paper thereby granted, or for detaining, diverting or misapplying any part of the monies which were granted by the act last mentioned.*

Brandy, &c.
from *Guernsey*,
&c.

XXXIV. Provided always, and be it enacted by the authority aforesaid, that all strong waters, brandy, aqua-vitæ or spirits, brought from the islands of *Guernsey*, *Fersey*, *Sark* or *Alderney*, shall continue to be charged with the duty of eight shillings for every gallon, and no more, to be paid to the collector or officer of excise before landing; and that all other exciseable liquors brought from the said islands, or any of them (except beer ale and mum) shall be charged and chargeable with such and the like duties as are or shall from time to time be charged or chargeable on the like liquors made in this kingdom, to be entered and paid as aforesaid; any thing in this act contained to the contrary thereof in any wise notwithstanding.

Anno quarto

A N N Æ Reginae.

C A P. XII.

An Act for laying further Duties on Low wines; and for preventing the Damage to her Majesty's Revenue by Importation of Foreign Cut Whalebone; and for making some Provisions as to the Stamp Duties; and the Duties on Births, Burials and Marriages; and the Salt Duties; and touching Million Lottery Tickets; and for enabling her Majesty to dispose the Effects of William Kidd, a notorious Pirate, to the Use of Greenwich Hospital; and for appropriating the Public Monies granted in this Session of Parliament.

[So much as relates to the Excise.]

12 & 13 W. 3.
c. 11.

MA Y it please your most excellent Majesty; whereas by an act of Parliament made in the twelfth year of the reign of your Majesty's late Royal Brother King *William* the third of glorious memory, intituled *An act for granting to his Majesty several duties upon low wines or spirits of the first extraction; and continuing several additional duties upon coffee, tea, chocolate, spices and pictures; and certain impositions upon hawkers, pedlars and petty chapmen; and the duty of fifteen per cent. upon muslins; and for improving the duties upon japanned and lacquered goods; and for continuing the coinage duty for the several terms and purposes therein mentioned; certain duties upon low wines or spirits of the first extraction, were granted for a term to continue until the five and twentieth day of March one thousand seven hundred and six; and by another made in the third year of your Majesty's reign, intituled, *An act for continuing duties upon low wines; and upon coffee, tea, chocolate, spices and pictures; and upon hawkers, pedlars, and petty chapmen; and upon muslins; and for granting new duties upon several of the said commodities; and also**

3 & 4 Ann.
c. 4.

upon callicoes, China ware and drugs; the said duties upon low wines or spirits of the first extraction are continued from the twenty fourth day of *March* one thousand seven hundred and six, until the twenty fourth day of *June* one thousand seven hundred and ten, as by the said several acts may appear; now we your Majesty's dutiful and loyal subjects the Commons of *England* in Parliament assembled, have given and granted, and do by this act give and grant to your Majesty the several duties herein after mentioned, over and above all duties already granted upon low wines or spirits of the first extraction; and do humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that all and every such or the like duties for or upon all low wines or spirits of the first extraction, as by the said act of the said twelfth year of his said late Majesty's reign were continued or granted until the said twenty fifth day of *March* one thousand seven hundred and six, shall by virtue of this act be continued from the four and twentieth day of *March* one thousand seven hundred and five, until the five and twentieth day of *March* one thousand seven hundred and seven.

Duties on low wines continued to 25 *March* 1707. Continued by 5 Ann. c. 19. & 6 Ann. c. 5. § 4. & 1 Geo. 2. c. 16.

and made perpetual 1 Geo. 1. st. 2. c. 12. § 8.

II. And be it further enacted by the authority aforesaid, that for every gallon of low wines or spirits of the first extraction, which at any time or times during the term of five years, to commence from the said four and twentieth day of *March* one thousand seven hundred and five, shall be made or drawn from any foreign or imported materials, or any mixture with foreign materials, there shall be paid and payable to her Majesty, her heirs and successors, over and above all other duties charged or chargeable thereupon by this or any other act or acts of Parliament, the sum of two pence, to be paid by the distillers or makers thereof.

Additional duty of 2 d. per gallon on low wines from foreign materials. Continued as the other duties, 1 Geo. 2. c. 16. § 1.

III. And it is hereby enacted, that all the respective duties on low wines or spirits of the first extraction by this act granted or continued, shall, during the continuance of the same respectively, be ascertained, secured, raised, levied, recovered and paid, by such rules and methods, and under such penalties and forfeitures, and subject to such drawbacks and allowances, and under such power of mitigation, as the duties upon the like commodities by the said act of the third year of her Majesty's reign, or any law relating thereunto, are enacted or appointed to be ascertained, secured, raised, levied, recovered and paid respectively, and are and shall be appropriated and applied to and for the same uses and purposes to which the duties upon low wines by the said act of the third year of her Majesty's reign, are appropriated and ought to be applied.

Duties how raised. 3 & 4 Ann. c. 4.

IV. And whereas it is found by experience, that any quantity of wash made of drink brewed or made from malted corn, or from unmalted corn, will upon distillation produce one fourth part of the same quantity into low wines or spirits of the first extraction; and that such low wines or spirits upon the second distillation, will produce three fifth parts of the quantity of the same low wines or spirits into proof spirits, or spirits of the second extraction; and that any quantity of wash made of cyder or perry, will produce one fifth part of the same quantity into low wines or spirits of the first extraction; and that the same low wines or spirits upon the second distillation, will produce one half part of the quantity of the same low wines or spirits into proof spirits, or spirits of the second extraction; and whereas many distillers do hide and conceal great quantities of such low wines and spirits from the sight and view of the gager before he can come to take an account of the same, by means whereof her Majesty may be very much defrauded in her duties on such low wines and proof spirits, granted by this or any other act or acts of Parliament for the duties on low wines and spirits; be it therefore enacted by the authority aforesaid, that from and after the four and twentieth day of *March* one thousand seven hundred and five, it shall and may be lawful to and for the gagers

Gagers to keep account of distillers wash; and on a decrease of wash drawn from malt, to charge 1-4th of such decrease as low wines, and 3-20ths as proof spirits.

On decrease
of wash drawn
from cyder,
&c. to charge
1-5th of such
decrease as
low wines, and
1-10th as proof
spirits.

Powers of ex-
cise officers
not lessened.

gagers and officers of excise, to keep an account of all the said several sorts of wash which shall from time to time be found by him or them in the hands of any distiller; and upon any decrease of such wash brewed or made from malted corn or corn unmalted, to charge such distiller with so much low wines, or spirits of the first extraction, as one fourth part of the same wash so decreased shall amount unto; and also with so much proof spirits, or spirits of the second extraction, as three fifth parts of the said low wines so charged as afore-
said shall amount unto; and also upon any decrease of wash made from cyder or perry, to charge such distiller upon whom such decrease shall be found, with so much low wines, or spirits of the first extraction, as one fifth part of the same wash so decreased shall amount unto; and likewise with so much proof spirits, or spirits of the second extraction, as one half part of the same low wines or spirits of the second extraction shall amount unto; and such distillers shall pay the duties of the low wines and spirits so charged, as by the acts relating to the said duties on low wines and spirits, or any of them, are directed and appointed.

V. Provided always, that nothing herein contained shall extend, or be construed to extend, to take away or lessen any of the powers or authorities heretofore given to any of the officers of excise, by any law or laws now in force touching or concerning the said duties on low wines and spirits.

Anno quinto

A N N Æ Reginae.

C A P. XIX.

An Act for continuing the Duties on Low Wines and Spirits of the first Extraction; and the Duties payable by Hawkers, Pedlars and Petty Chapmen; and Part of the Duties on Stamp Vellum, Parchment and Paper; and the late Duties on Sweets; and the One third Subsidy of Tonnage and Poundage; and for settling and establishing a Fund thereby, and by the Application of certain overplus Monies and otherwise, for Payment of Annuities to be sold for raising a further Supply to her Majesty for the Service of the Year One thousand seven hundred and seven, and other Uses therein expressed.

[So much as relates to the Excise.]

Most gracious Sovereign.

WE your Majesty's most dutiful and loyal subjects the Commons of England in Parliament assembled, considering the great charges necessary for carrying on the war, and how far your Majesty's subjects are at present burthened with taxes already laid for that purpose; and being therefore willing by such easy and effectual ways and means as in this act are expressed and intended, to raise a sum of money not exceeding one million and one hundred and twenty thousand pounds, part of the money necessary to be provided in this session of Parliament for your Majesty's supply; and a further sum not exceeding thirty five thousand pounds, to be applied in such manner as is herein after mentioned, towards making good the payment of the annuities to be purchased upon this act; have for that end and purpose cheerfully and unanimously given and granted, and do by this act give and grant unto your Majesty the rates and duties upon low wines and spirits of the first extraction, and the duties to be paid by hawkers pedlars and petty chapmen, and the rates and duties upon vellum parchment and paper, and the duties upon sweets, and the additional subsidies of tonnage and poundage, and other duties hereafter in this act expressed or referred unto, for and during such term and terms of years respectively as are

Duties on low
wines, &c.
continued.

Imposed by
12 & 13 W. 3.
c. 11.

and further
continued for
one year by

6 Ann. c. 5. § 4. and made perpetual by 1 Geo 1. st. 2. c. 12. § 8.

in

in this act mentioned in that behalf; and do most humbly beseech your Majesty to accept thereof; and that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the act of Parliament made and passed in the third year of her Majesty's reign, intituled *An act for continuing duties upon low wines; and upon coffee, tea, chocolate, spices and pictures; and upon hawkers, pedlars, and petty chapmen; and upon muslins; and for granting new duties upon several of the said commodities; and also upon callicoes, China ware and drugs*; were continued or granted until the four and twentieth day of *June* one thousand seven hundred and ten, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller or other persons making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, from the three and twentieth day of *June* which shall be in the year of our Lord one thousand seven hundred and ten, for the term of ninety six years from thence next and immediately ensuing, for the uses and purposes in this act expressed; and that all and every such and the like several duties, impositions and sums of money to be paid by every hawker, pedlar, petty chapman, and such other persons as are described in one act of the ninth year of the reign of his late Majesty King *William* the third of glorious memory, for licensing hawkers and pedlars, and all the powers for granting licences, and other powers, and all clauses, directions, allowances, penalties, forfeitures, articles, matters and things therein contained, relating to the said duties payable by hawkers, pedlars, petty chapmen, and other persons described in the said act, which by the said act of the third year of her Majesty's reign hath continuance until the said four and twentieth day of *June* one thousand seven hundred and ten, shall be further continued, and be paid and payable, and be practised, observed and put in execution by virtue of this act, from the three and twentieth day of *June* which shall be in the year of our Lord one thousand seven hundred and ten, for the like term of ninety six years from thence next and immediately ensuing; the said several duties, impositions and sums of money, for and upon all low wines or spirits of the first extraction, and upon all hawkers, pedlars, petty chapmen, and all other persons described as aforesaid, to be paid during the said respective terms of ninety six years, and to be ascertained secured, raised, levied, recovered, answered, paid and accounted for, to the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and with such power of mitigation, and subject to such drawbacks, allowances and repayments, and in such manner and form in all respects as the like duties, impositions and sums of money respectively granted or continued by the said act of the third year of her Majesty's reign are thereby, or by any other act of Parliament whereunto the said act hath reference, or by any other law now in force, prescribed, enacted or appointed to be ascertained, secured, raised, levied, recovered, answered, paid and accounted for, during the continuance thereof respectively.

II. And it is hereby enacted by the authority aforesaid, that all such of the powers, directions, penalties and forfeitures, clauses, matters and things, provided, settled or established by the said acts, or any of them, or by any other act now in force, whereunto the same or any of them have or hath relation, for the better raising, levying, recovering, answering or paying the said respective duties upon low wines and spirits of the first extraction, and upon hawkers, pedlars, petty chapmen, and other persons described as aforesaid, thereby granted, or for making any drawbacks, repayments or allowances out of any of the said several and respective duties upon exportations, shall be re-

vived and be continued, and be in force and virtue during the continuance of this act, and further, for the recovery of all the arrearages and sums of money which shall become due or payable to her Majesty, her heirs or successors, upon this act, in as full and ample manner to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters and things, and every of them, were again repeated and re-enacted in the body of this present act.

III. And be it further enacted by the authority aforesaid, that such of the rates and duties upon vellum, parchment and paper, as were granted to their said late Majesties King *William* and Queen *Mary*, by an act made in the Parliament holden at *Westminster* in the fifth and sixth years of their reigns, intituled *An act for granting to their Majesties several duties upon vellum, parchment and paper for four years, towards carrying on the war against France*, and which by an act of Parliament made in the eighth year of the reign of his said late Majesty King *William*, were continued until the first day of *August* one thousand seven hundred and six, and which by an act of the first year of her now Majesty's reign, intituled *An act for making good deficiencies; and preserving the public credit*, were continued from the last day of *July* one thousand seven hundred and six, to the first day of *August* which shall be in the year of our Lord one thousand seven hundred and ten, shall by virtue of this act be further continued, and be due and payable to her Majesty, her heirs and successors, from the last day of *July* which shall be in the year of our Lord one thousand seven hundred and ten, for the term of ninety six years from thence next and immediately ensuing, for the uses and purposes in this act expressed; and that the said act for granting the said duties upon vellum, parchment and paper, and all powers, provisions, penalties and forfeitures, articles and clauses therein, or in any other act or acts of Parliament now in force concerning the said duties upon vellum, parchment and paper, shall continue and be in full force and effect, and shall be applied, practised and put in execution, for the raising, levying, collecting, answering and paying the said duties upon vellum, parchment and paper hereby continued during the said term of ninety six years, and all arrears thereof, according to the tenor and intent of this act.

IV. Provided always, and it is hereby further enacted, that in all cases where any further or other provision, or alteration is made by any other act or acts of Parliament now in being, in relation to the said duties upon low wines and spirits of the first extraction, and the said duties payable by hawkers, pedlars, petty chapmen and others, and the said duties upon vellum parchment and paper, or any of them, such other provisions or alterations shall be observed and complied with during the continuance of the respective terms hereby granted in the same duties respectively; any thing herein contained to the contrary notwithstanding.

V. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected and paid to her Majesty, her heirs and successors, for the purposes in this act expressed, for every barrel of sweets made, which shall be for sale, from and after the four and twentieth day of *March* one thousand seven hundred and six, within or during the space of ninety nine years from thence next and immediately ensuing, the sum of thirty and six shillings, the same duty to be paid by the maker and makers of the said sweets, and so in proportion for any greater or lesser quantity.

and made perpetual by 1 Geo. 1. st. 2. c. 12. § 8. and reduced to 12s. per barrel by 10 Geo. 2. c. 17. § 1, 2.

Former powers continued.

12 & 13 Car. 2. c. 24.

VI. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled, *An act for taking away the courts of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to the duties of excise upon beer ale and other liquors, and which in and by another act made in the tenth year of the reign of his late Majesty King *William* the third of glorious memory,

mory, intituled *An act for laying further duties upon sweets, and for lessening the duties as well upon vinegar as upon certain low wines and whalefins, and the duties upon brandy imported, and for the more easy raising the duties upon leather, and for charging cynders, and for permitting the importation of pearl ashes, and for preventing abuses in brewing beer and ale, and frauds in the importation of tobacco,* or by any other law then in force relating to the duties on sweets granted by the last mentioned act, are provided, settled or established for raising, levying, collecting, recovering, adjudging or ascertaining the duties thereby granted, or any of them; shall be exercised, practised, applied, used, levied, recovered, and put in execution, for the raising, levying, collecting, recovering and paying the duties on sweets hereby granted during the continuance of the same, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated, and again enacted in the body of this present act.

VII. And for the better and more sure payment of all the annuities to be purchased on this act, be it further enacted by the authority aforesaid, that all the monies arising from time to time by or for the said duties upon low wines and spirits of the first extraction; and by or for the said duties payable by hawkers, pedlars, petty chapmen and others as aforesaid; and by or for the said several rates and duties upon vellum, parchment and paper; and by and for the said duties upon sweets respectively by this act granted and continued, and every of them (the necessary charges of managing, raising, levying, collecting, answering, paying, and accounting for the said several rates, and other duties only excepted) shall from time to time from and after the respective commencements thereof, for and during the said several terms of years therein granted or intended to be granted by this act, be brought and paid by the respective receivers-general, or such persons as for the time being shall have the receipt thereof, as the same shall be raised (who are hereby required and enjoined to bring and pay the same accordingly) into the receipt of exchequer for the purposes in this act expressed, distinctly and separately from all other monies whatsoever that are or shall be payable by them into the said receipt: and that from and immediately after the time that all the principal and interest monies, which by the said act of the first year of her Majesty's reign are charged upon the aforesaid rates and duties upon vellum, parchment and paper thereby granted, shall be satisfied and paid off, or that money shall be reserved in the exchequer sufficient for that purpose, then the aforesaid duties upon vellum, parchment and paper, to arise by the said act of the first year of her Majesty's reign for the remainder of the term thereby granted, and therein then to come and unexpired (except the necessary charges of raising, collecting, levying and accounting for the same) shall in like manner from time to time be brought and paid into the receipt of the exchequer for the purposes in this act expressed, distinctly and apart as aforesaid. And the respective commissioners and receivers-general of the said several rates and duties hereby required to be paid into the receipt of the exchequer as aforesaid, shall make or cause to be made payments thereof into the said receipt of the exchequer (according to the true meaning of this act) weekly, to wit, on *Wednesday* in every week if it be not an holiday, and if it be, then on the next day after that is not an holiday.

Monies to be
paid into the
exchequer
weekly.

Anno sexto

A N N Æ Reginæ.

C A P. V.

An Act for raising a further Supply to her Majesty for the Service of the Year One thousand seven hundred and eight, and other Uses, by Sale of Annuities charged on a Fund not exceeding Forty thousand Pounds per Annum; to arise by appropriating several Surplusses; and by granting further Terms in the Duties on Low Wines; and on Hawkers, Pedlars and Petty Chapmen; the Stamp Duties; the One third Subsidy; the Duty on Sweets; and One of the Branches of Excise; and by making other Provision in this Act mentioned.

[So much as relates to the Excise.]

4 Ann. c. 6.

MOST gracious Sovereign, Whereas in and by an act of Parliament made in England in the fourth year of your Majesty's reign, intituled *An act for continuing an additional subsidy of tonnage and poundage; and certain duties upon coals, culm and cinders; and additional duties of excise; and for settling and establishing a fund thereby, and by other ways and means, for payment of annuities, to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and six, and other uses therein mentioned; the additional subsidy of tonnage and poundage, and other duties (commonly called the one third subsidy) payable for and upon wines, goods and merchandizes, which were thereby granted to your Majesty for the term of ninety eight years from the eighth day of March one thousand seven hundred and six; and the duties upon coals, culm and cinders, by the same act granted or continued from the fourteenth day of May one thousand seven hundred and eight, until the thirtieth day of September one thousand seven hundred and ten; and the particular rates and duties of excise thereby granted for the term of ninety five years, from the seventeenth day of May one thousand seven hundred and thirteen; and all the monies to arise by virtue of an act of the fifth year of the reign of their late Majesties King William and Queen Mary of glorious memory, of or for the duties of excise thereby granted, after paying off or reserving sufficient to pay off the lottery annuities therein mentioned; together with other monies mentioned in the said act of the fourth year of your Majesty's reign, are appropriated and made liable to the payment of certain annuities purchased thereupon, not exceeding one hundred eighty four thousand two hundred forty two pounds, and fourteen shillings per annum, for ninety nine years from Lady-day one thousand seven hundred and six, payable at the receipt of the exchequer; which subsidies, rates, duties, and other funds or provisions charged by the said act of the fourth year of your Majesty's reign, with the annuities last mentioned, will by estimation produce annually a considerable sum more than sufficient to discharge all those annuities, and the necessary charges of paying and accounting for the same; and the overplus monies thereof are since enacted to be justly and duly computed at the feast of the annunciation of the blessed Virgin Mary in every year, or within six days after: and whereas by an act of Parliament made in England in the fifth year of your Majesty's reign, intituled *An act for continuing the duties on low wines and spirits of the first extraction; and the duties payable by hawkers, pedlars and petty chapmen; and part of the duties on stamp vellum, parchment and paper; and the late duties on sweets; and the one third subsidy of tonnage and poundage; and for settling and establishing a fund thereby, and by the application of certain overplus monies and otherwise, for payment of annuities to be sold, for raising a further supply to her Majesty for the service of the year one thousand seven hundred and seven, and other uses therein expressed;**

5 & 6 W. & M.
c. 7.

5 Ann. c. 19.

expressed; certain duties upon low wines and spirits of the first extraction, thereby granted and continued from the three and twentieth day of *June* one thousand seven hundred and ten, for the term of ninety six years from thence next ensuing; and certain duties payable by hawkers, pedlars, petty chapmen, and others therein described, and thereby continued for the like term of years; and such of the duties upon stamp vellum, parchment and paper as are therein mentioned, and thereby granted and continued for the term of ninety six years, to commence from the last day of *July* one thousand seven hundred and ten; and the duties upon sweets thereby laid for the term of ninety nine years, commencing from the four and twentieth day of *March* one thousand seven hundred and six; and the additional subsidy of tonnage and poundage, and other duties upon wines, goods and merchandizes, which are commonly called as aforesaid, the one third subsidy, by the same act granted and continued for one whole year, commencing from the expiration of the ninety eight years granted therein by the said former act; and all the overplus monies of the subsidies, rates, duties, and other funds contained in the said act of the fourth year of your Majesty's reign, after paying or reserving sufficient to pay so much as shall be incurred or grown due upon the said annuities by virtue of that act, at or before every feast of the annunciation of the blessed Virgin *Mary* respectively; the necessary charges of paying and accounting for the same annuities purchased thereupon being excepted; are appropriated and made liable to the payment of certain annuities purchased upon the said act of the fifth year of your Majesty's reign, not exceeding in the whole the sum of seventy two thousand one hundred eighty seven pounds, ten shillings *per annum*, for ninety nine years, from the five and twentieth day of *March* one thousand seven hundred and seven, payable at the said receipt of the exchequer; and for the better securing the quarterly payments which should grow due at or before *Michaelmas* one thousand seven hundred and ten, upon the said annuities not exceeding seventy two thousand one hundred eighty seven pounds, ten shillings *per annum*, divers other temporary provisions are made in the said act of the fifth year of your Majesty's reign; and thereby it is also provided, that if at the end of any year of the said term of ninety nine years, for which the said annuities upon the said act of the fifth year of your Majesty's reign were to be purchased (the first computation to be made at *Lady-day* one thousand seven hundred and eight, or within six days after) the monies arising at the exchequer within such year by the said rates, duties, subsidies, overplus monies, and other monies thereby appropriated for payment of the said annuities pursuant to that act, shall exceed all the monies then due for or upon the same annuities, and all arrearages thereof then or at any time or times before that time incurred, so that there shall be an excess or surplus remaining in the exchequer, such excess or surplus shall be disposable from time to time for the public use and service, and not otherwise: and whereas by an act of Parliament made in *England* in the fourth year of the reign of their late Majesties King *William* and Queen *Mary* of glorious memory, intituled *An act for granting to their Majesties cer-* ^{4 W. & M.}
tain rates and duties of excise upon beer ale and other liquors, for securing certain re- ^{c. 3.}
compences and advantages in the said act mentioned, to such persons as shall volun-
tarily advance the sum of ten hundred thousand pounds towards carrying on the war
against France, certain other rates and duties of excise upon beer ale and other
liquors therein particularly expressed, were granted to their said late Majesties,
their heirs and successors, for the term of ninety nine years from the five and
twentieth day of January one thousand six hundred ninety two, and are by
that and by several other acts relating thereunto made liable to the payment
of several annuities, with benefit of survivorship, and other annuities charged
thereupon; which rates and duties of excise last mentioned, do also produce
annually a considerable sum more than sufficient to discharge all those annuities
so charged thereupon, and the necessary charges of paying and accounting
for the same; and the overplus monies thereby arising have been and are to

be computed on the four and twentieth day of *June* yearly, and are comprehended amongst the temporary provisions made in the said act of the fifth year of your Majesty's reign, for better securing the quarterly payments of the said annuities, not exceeding seventy two thousand one hundred eighty seven pounds, ten shillings *per annum*, which should grow due at or before the feast of Saint *Michael* the archangel which shall be in the year of our Lord one thousand seven hundred and ten, from which time the overplus monies of the rates and duties of excise last mentioned do belong to her Majesty for the public use and service: now we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous to raise a sum of money not exceeding six hundred and forty thousand pounds, that is to say, a sum not exceeding five hundred and forty thousand pounds, part of the money necessary to be provided in this session of Parliament for your Majesty's supply; and a sum not exceeding one hundred thousand pounds to be applied in such manner as is herein after mentioned, towards making good the payment of the annuities to be purchased upon this act; do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the feast of the annunciation of the blessed Virgin *Mary* which shall be in the year of our Lord one thousand seven hundred and eight, for and during the full term of ninety nine years from thence next and immediately ensuing, the full sum of forty thousand pounds of lawful money of *Great Britain* by the year, or so much thereof as shall be sufficient for paying and discharging all the annuities to be purchased upon this present act, shall be set apart and appropriated, and the same is by this act appropriated for the payment and satisfaction of the said annuities to be purchased on this act, in such manner and form as are herein after prescribed in that behalf.

640,000*l.* to
be raised.

40,000*l.* *per*
annum to be
applied to the
payment of
annuities for
99 years,

charged upon
the overplus
monies of
4 Ann. c. 6.
5 Ann. c. 19.

and 4 W. & M.
c. 3.

II. And for the better raising, securing and establishing of the said fund, it is hereby enacted by the authority aforesaid, that the said fund or sum not exceeding forty thousand pounds *per annum*, shall be charged upon and payable out of all the overplus or surplus monies of the said rates, duties, subsidies, and other funds settled for payment of the said several annuities purchased upon the said several acts of the fourth and fifth years of her Majesty's reign respectively, which shall from time to time remain after satisfying, or reserving in the exchequer sufficient to satisfy so much as shall be incurred or grown due upon those annuities, and every of them, and which by the said act of the fifth year of her Majesty's reign were left to be disposed from time to time for the public use and service as aforesaid; and shall also be charged upon and payable out of all the overplus monies which shall arise after the thirtieth day of *September* one thousand seven hundred and ten, of or for the said rates and duties of excise granted in the said fourth year of the reign of their said late Majesties King *William* and Queen *Mary*, and which from time to time during the then remainder of the said term of ninety nine years therein granted, shall remain after payment and satisfaction of all the annuities charged thereupon by the said act of the fourth year of their said late Majesties reign, or by any other act or acts of Parliament before this time made for charging any annuities whatsoever, upon the rates and duties of excise last mentioned; and the treasurer of the exchequer, or any three or more of the commissioners of the treasury for the time being, are hereby directed from time to time during the continuance of the said subsidies, rates, duties, and other funds settled by the said several annuity acts of the fourth and fifth years of her Majesty's reign as aforesaid, and every or any of them, to cause all the said overplus monies of the same subsidies, rates, duties, and other funds contained in the said several annuity acts of the said fourth and fifth years of her Majesty's reign, to be justly and duly computed at the feast of the annunciation of the blessed Virgin *Mary* in every year, or within six

days after; and during the continuance of the said rates and duties of excise granted by the said act of the fourth year of the reign of King *William* and Queen *Mary*, to cause all the said overplus monies of the same rates and duties of excise to be justly and duly computed on the four and twentieth day of *June* yearly; and to cause all the overplus monies which shall appear upon such several and respective computations as aforesaid, from time to time, or so much thereof as shall be sufficient, to be set apart, reserved and applied for and towards the making good the said fund or sum not exceeding forty thousand pounds *per annum*, hereby intended and appointed to be settled and established for the payment of all the annuities to be purchased on this act, without diverting or misapplying any of the monies which by the said former acts, or any of them, ought upon every such computation to have been reserved for payment of any the annuities formerly purchased as aforesaid, if this present act had not been made.

III. And for the better securing the quarterly payments which shall grow due on or before *Michaelmas* one thousand seven hundred and ten, upon the annuities to be purchased in pursuance of this act, be it enacted by the authority aforesaid, that the sum of one hundred thousand pounds, part of the contribution monies to be raised by sale of annuities upon this act, or so much thereof as shall be sufficient to make good the said yearly fund, not exceeding forty thousand pounds *per annum* for the first two years and an half of the said term of ninety nine years, shall and may be reserved and applied for and towards the discharging the quarterly payments last mentioned, to grow due at any time or times before the thirtieth day of *September* one thousand seven hundred and ten.

100,000*l.* reserved to make good the quarterly payments till 30 Sept. 1710.

IV. And to the end there may be no failure in the payments of such annuities, or any of them, as shall be purchased upon this act at any time or times until the full expiration of the term of ninety nine years, for which the same are intended to be purchased; we your Majesty's said dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the duties upon low wines or spirits of the first extraction, and the duties to be paid by hawkers pedlars and petty chapmen, and the duties upon vellum parchment and paper, and the additional subsidy of tonnage and poundage, and the duty upon sweets, and the particular rates and duties upon excise hereafter in this act expressed, for and during such further term and terms of years respectively as are herein after mentioned; and do most humbly beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the authority aforesaid, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the said act of the fifth year of her Majesty's reign were continued or granted for the term of ninety six years above mentioned, shall by virtue of this act be further continued, and be paid and payable unto her Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of *Great Britain*, from or after the expiration of the said term of ninety six years, for and during the term of one whole year from thence next and immediately ensuing; and that all and every such and the like duties and sums of money to be paid by every hawker, pedlar, petty chapman, and such other persons as are described in one act of the ninth year of the reign of his said late Majesty King *William*, for licensing hawkers and pedlars, and all the powers for granting such licences, which by the said act of the fifth year of her Majesty's reign are to continue for the like term of ninety six years, from the said twenty fourth day of *June* one thousand seven hundred and ten, shall be further continued and be paid and payable, and be put in execution by virtue of this act within the whole kingdom of *Great Britain*, from and after the expiration of the said term of ninety six years, during the term of one whole year from thence

Duties on low wines, &c. granted by 12 & 13 W. 3. c. 11. and continued by 3 & 4 Ann. c. 4. & 4 Ann. c. 12. & 5 Ann. c. 19.

and on hawkers, pedlars, &c.

and the stamp
duties,

and the one
third subsidy,

further conti-
nued for one
year after their
respective ex-
piration.

Duty on
sweets grant-
ed by
10 & 11 W. 3.
c. 21. § 4.
and continu-
ed by
5 Ann. c. 19.
§ 5.
farther conti-
nued for 2
years.

Excise on
beer, &c.
granted by
4 W. & M.
c. 3.
continued for
15 years.

Former pow-
ers continued.

The overplus
monies, &c.
appropriated
for payment
of the 40,000*l.*
per annum.

thence next and immediately ensuing; and that such of the duties upon vellum parchment and paper, as by the said act of the fifth year of her Majesty's reign were continued for the term of ninety six years from the last day of *July* one thousand seven hundred and ten, shall by virtue of this act be further continued, and be due and payable to her Majesty, her heirs and successors, within and throughout the whole kingdom of *Great Britain*, from and after the expiration of the term of ninety six years last mentioned, for and during the term of one whole year from thence next and immediately ensuing; and that the additional subsidies of tonnage and poundage, and other duties upon wines, goods and merchandises, commonly called the one third subsidy, which by the said act of the fifth year of her Majesty's reign are granted and continued for the term of one whole year from the expiration of a term of ninety eight years, which commenced from the eighth day of *March* one thousand seven hundred and six, shall by virtue of this act be further continued, and be due and payable to her Majesty, her heirs and successors, within and throughout the whole united kingdom of *Great Britain*, from the expiration of the said term of one year so granted and commencing as aforesaid, for and during the further term of one whole year from thence next and immediately ensuing; and that the duty upon sweets made for sale, which by the said act in the fifth year of her Majesty's reign was granted for the term of ninety nine years, commencing from the twenty fourth day of *March* one thousand seven hundred and six, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, within and throughout the united kingdom of *Great Britain*, from and after the expiration of the term of ninety nine years last mentioned, for and during the further term of two years from thence next and immediately ensuing.

V. And be it further enacted by the authority aforesaid, that the several rates and duties of excise upon beer ale and other liquors, which by the said act of the fourth year of the reign of their said late Majesties King *William* and Queen *Mary* of glorious memory, were granted for the term of ninety nine years from the twenty fifth day of *January* one thousand six hundred ninety two, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, within and throughout the whole united kingdom of *Great Britain*, from and after the expiration of the term of ninety nine years last mentioned, for and during the further term of fifteen years from thence next and immediately ensuing, for the uses and purposes in this act expressed.

VI. And it is hereby enacted, that the said several duties upon low wines or spirits of the first extraction; and the said duties payable by hawkers, pedlars, petty chapmen, and others described as aforesaid; and the said rates and duties upon vellum parchment and paper; and the said additional subsidy of tonnage and poundage, and other duties upon wines, goods and merchandises, by this act severally granted for a further term of one year as aforesaid; and the said duty upon sweets by this act granted for a further term of two years as aforesaid; and the said rates and duties of excise by this act granted for a further term of fifteen years as aforesaid, for the uses and purposes in this act expressed, be severally and respectively raised and levied by such rules and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such power of mitigation, and such respective drawbacks, allowances and repayments, and in such manner and form as the like duties granted or continued by the said act of the fifth year of her Majesty's reign, or any of them respectively, are prescribed, enacted, or appointed to be raised or levied.

VII. And it is hereby enacted and declared, that the said overplus monies of the said rates, duties, subsidies, and other funds settled for payment of the said several annuities purchased upon the said several acts of the fourth and fifth years of her Majesty's reign respectively; and the said overplus monies of

of the said rates and duties of excise which were granted in the fourth year of their said late Majesties reign as aforesaid; and the said sum not exceeding one hundred thousand pounds directed to be reserved out of the contribution monies as aforesaid; and the several grants made by this act of the said duties upon low wines or spirits of the first extraction; and of the said duties to be paid by hawkers pedlars and petty chapmen; and of the said duties upon vellum parchment and paper; and of the said additional subsidy of tonnage and poundage severally, for the further term of one year as aforesaid; and of the said duties upon sweets for two years as aforesaid; and of the said particular rates and duties of excise for the term of fifteen years as aforesaid; or so much of the said several overplus monies, reserved monies, rates, additional subsidy and other duties, as shall be sufficient for making up the said fund not exceeding forty thousand pounds *per annum*, for answering the full and due payment of all the annuities to be purchased on this act, and all arrearages thereof from time to time incurred, are and shall be by virtue of this act liable and appropriated thereunto, and shall not be diverted or divertible to any other use, intent or purpose whatsoever, under the penalties, forfeitures and disabilities in this act expressed; and all the monies arising by the said overplusses, grants and provisions hereby made, out of which the said fund not exceeding forty thousand pounds *per annum* is to be raised, shall be fairly and duly entred in one or more book or books, to be kept in the offices of the auditor of the receipt and clerk of the pells for that purpose; to which all persons concerned, at all seasonable times, shall have free access without fee or charge.

Anno octavo

A N N Æ Reginæ.

C A P. VII.

An Act for granting to her Majesty new Duties of Excise, and upon several imported Commodities, and for establishing a yearly Fund thereby, and by other Ways and Means, to raise Nine hundred thousand Pounds by Sale of Annuities; and (in Default thereof) by another Lottery; for the Service of the Year One thousand seven hundred and ten.

[So much as relates to the Excise.]

MOST gracious Sovereign, We your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous by the most easy and effectual ways and means to raise the necessary supplies for prosecuting the present war in which your Majesty is engaged, and for enabling your Majesty at the end thereof to establish a good and lasting peace, have for that end and purpose given and granted, and do by this act give and grant unto your Majesty the several rates, duties, impositions and sums of money, as well for and upon such exciseable liquors, as for and upon such pepper, raisins, spices and snuff as are herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same; that from and after the feast of the annunciation of the blessed Virgin *Mary* which shall be in the year of our Lord one thousand seven hundred and ten, there shall be within and throughout the whole realm of *Great Britain*, raised, levied, collected and paid unto her Majesty, her heirs and successors, for and during the term and space of thirty two years from thence next and immediately ensuing, and fully to be complete and ended,

New duties of excise for 32 years from 25 March 1710. Made perpetual by the South Sea act 6 Geo. 1. c. 4.

G g

for

for beer, ale, cyder, and other liquors herein after expressed, by way of excise, over and above all duties, charges and impositions by any former act or acts of Parliament set or imposed, the several rates and duties of excise herein after expressed; that is to say,

- Strong beer.** *For every barrel of beer or ale, above six shillings the barrel exclusive of the duties of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, three pence.*
- Small beer.** *For every barrel of six shillings beer or ale, or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the said common brewer or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, one penny.*
- Cyder and perry.** *For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, and so proportionably for a greater or lesser measure, five pence.*
- Verjuice.** *For all verjuice made for sale, upon every hogshead, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity five pence.*
- Methèglin or mead.** *For all methèglin or mead made for sale, whether by retail or otherwise, to be paid by the maker thereof, upon every gallon, one penny.*
- Vinegar.** *For and upon every barrel of vinegar, vinegar-beer, or liquors preparing for vinegar, which shall be brewed or made of any English or foreign materials by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, to be paid by the maker thereof, nine pence.*
- Strong waters.** *For every gallon of strong waters or aqua-vitæ made for sale, to be paid by the maker thereof, one penny.*
- Spirits.** *And for every gallon of spirits made in Great Britain, of any kind of wine or cyder imported, two pence.*

**New duties
how collected.**

II. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, and all arrearages thereof, be raised, levied, collected and paid unto her Majesty, her heirs and successors, during the said space and term of thirty two years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures, and with such power of mitigation and other powers, and with such allowances, as any the duties of excise upon beer ale or other liquors, are by any act or acts of Parliament, or law whatsoever now in force, enacted, appointed or allowed to be raised, levied, collected, managed, recovered and paid; and that so much of the said acts as are now in force for the raising, levying, collecting, paying or answering the said duties of excise, or any of them, formerly granted, shall be continued and revived, and be practised, put in execution and observed, in and for the raising, levying, collecting, managing, adjudging, and answering the said duties of excise by this act granted, for and during the said term of thirty two years, and all arrearages thereof, for the purposes in this act expressed, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

Two-penny ale.

III. And be it further enacted by the authority aforesaid, that for the barrel of two-penny ale mentioned and described in the seventh article of the Treaty of Union*, there shall be only paid and charged, by virtue of this act, such

* Note, By the seventh article of the Treaty of Union in 5 Ann. cap. 8. it is provided that all parts of the united kingdom shall be liable to the same excises upon liquors; excepting only that the 34 gallons English barrel of beer or ale, amounting to twelve gallons Scots present measure, sold in Scotland by the brewer at 9s. and 6d. excluding all duties, and retailed, including duties and the retailers profit, at 2d. the Scot's pint, be not liable on account of the present excise in England to any higher imposition than 2s. And by 12 Geo. 1. c. 4. § 62. in consideration of the annual malt tax, brewers in Scotland may raise the price

such a proportional part of three pence, as two shillings bears to four shillings and nine pence, over and above the other duties wherewith the said barrel of ale is charged in the said article.

IV. And whereas it may be doubted whether such persons as make vinegar; and use the same in the preparing or making of pickles for sale; are vinegar-makers within the meaning of this and the other acts relating to the duties upon vinegar; it is hereby declared, that from and after the commencement of this act, the vinegar so made and used is and shall be liable to the duties by this act and the former acts whereby the duties on vinegar are imposed; and the said persons shall, to all intents and purposes, be deemed and taken to be the makers of vinegar for sale within the meaning of the same acts.

Vinegar for pickles liable to the duties.

V. Provided always, that nothing in this or any other act shall extend or be construed to extend to charge with this or any other duty, such vinegar as shall be made by the manufacturers of white lead only, and used and consumed by themselves in the making and preparing the same, and to no other use whatsoever: nevertheless, such makers of vinegar so used in the preparing of white lead, in case they shall sell or deliver out any vinegar whatsoever by them made to any person or persons, or employ the same for any other use, shall from henceforth be chargeable with all duties payable to her Majesty by vinegar-makers, for all vinegar by them made or to be made.

Vinegar for making white lead not liable.

XXII. And be it enacted and declared by the authority aforesaid, that all the said several duties arising by this act upon exciseable liquors in that part of *Great Britain* called *England*, *Wales*, and the town of *Berwick upon Tweed*, shall from time to time be under the management and government of the commissioners of excise in *England* for the time being; and the said duties upon exciseable liquors to arise in *Scotland*, shall from time to time be under the management and government of the commissioners of excise in *Scotland* for the time being; and that such of the duties imposed by this act upon imported commodities as shall arise in *England*, *Wales*, and the town of *Berwick upon Tweed*, shall be under the management and government of the commissioners of the customs in *England* for the time being; and such of the said duties on imported commodities as shall arise in *Scotland*, shall be under the management and government of the commissioners of the customs in *Scotland* for the time being: and that the commissioners of excise in *England*, and the receiver-general of the customs in *England* for the time being, shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing, paying and accounting for the same, excepted) into her Majesty's receipt of exchequer, distinct and apart from all other branches of the public revenue weekly, to wit, on *Wednesday* in every week if it be not an holiday, and if it be, then on the next day after that is not an holiday, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after mentioned; and that such of the said rates, duties, and sums of money by this act imposed as shall arise in *Scotland* (the necessary charges of receiving, levying, managing, paying and accounting for the same excepted) shall from time to time be transmitted and paid by the commissioners of excise and receiver-general of the customs in *Scotland* for the time being respectively, into the receipt of her Majesty's exchequer in *England*, distinct and apart as aforesaid, for the purposes in this act expressed, and under the penalties, forfeitures and disabilities herein after mentioned.

New duties of excise to be under the management of the commissioners of excise in *England* and *Scotland* respectively.

XXIII. And it is hereby enacted and declared by the authority aforesaid, that all the said several duties by this act granted, as well for and upon such exciseable liquors, as for and upon such pepper, raisins, nutmegs, cinnamon, cloves, mace and snuff to be imported, and the said stocks of pepper as aforesaid, shall be liable to and charged and chargeable with the yearly fund herein

New duties appropriated.

price of the same sort of ale to 10s. 6d. per barrel; and the retailer to two pence and two penny Scots, or one sixth part of a penny sterling, the Scots pint; without being liable to a higher duty in consideration of the excise that took place at the time of the Union.

herein after mentioned, and all the annuities of what kind soever, to be payable out of the same in pursuance of this act, during the whole term of thirty two years herein after expressed in that behalf; and all the same rates and duties (except the necessary charges before mentioned) are and shall be appropriated thereunto in such manner, that all the monies which shall from time to time be or remain due or in arrear for or upon the said annuities, or any of them, or for any arrears thereof (if any such be) shall from time to time, in the first place, be paid and satisfied out of the said several and respective rates and duties by this act granted, or some of them, with preference to any other payments that shall or may hereafter be charged upon the same rates and duties, or any of them, and under such penalties, forfeitures and disabilities as are hereafter in this act contained in that behalf.

The officers
for managing
these duties
liable to
9 & 10 W. 3.
c. 44. § 42, 44,
45.

9 & 10 W. 3.
c. 44.

XXIV. And to the end that all the monies to arise by this act may be duly and certainly raised and brought into the said receipt of exchequer for the purposes aforesaid, it is hereby further enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners of the customs and excise, and other officers, as shall be proper and necessary for the raising and levying the respective duties and sums of money by this act granted or chargeable, and for keeping and rendring the accounts of the same; and that all receivers-general, collectors and other officers, who are or shall be concerned in the raising, collecting, receiving and paying the said respective duties hereby granted, or any of them, and keeping and rendring the several accounts thereof, shall perform the several duties therein as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining, diverting or misapplying any part of the said monies as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King William the third, intituled *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties on salt, and upon stamp vellum parchment and paper thereby granted or referred unto, or for detaining, diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Anno octavo

A N N Æ Reginae.

C A P. IX.

An Act for laying certain Duties upon Candles; and certain Rates upon Monies to be given with Clerks and Apprentices; towards raising her Majesty's Supply for the Year one thousand seven hundred and ten.

[So much as relates to the Excise upon Candles.]

MA Y it please your most excellent Majesty, We your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, duly considering your Majesty's great occasions for money to defray the expences of the present war and other necessary services, have for that end and purpose chearfully and unanimously given and granted, and do by this act give and grant to your Majesty, as well the several duties for and upon all candles made in *Great Britain*, or imported into the same, as also the several duties or rates upon monies to be given, or agreed to be given, with such clerks, apprentices or servants as are herein after mentioned, for and during the respective terms herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of thesame, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times within or during the term of five years, to be reckoned from the first day of *May* one thousand seven hundred and ten, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs, subsidies, and other duties already imposed thereupon) the several and respective duties herein after mentioned; that is to say,

Duty on candles for five years from 1 May 1710. Made perpetual by 9 Ann. c. 21. §. 7. Additional duties are laid on candles by 9 Ann. c. 6. § 11.

For all candles made of wax, or usually called or sold for wax candles (notwithstanding the mixture of any other ingredients therewith) which shall be so imported, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Wax candles imported, 4d.

And for all candles made of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so imported, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Tallow candles imported, 1 half penny.

The said several duties for and upon all imported candles to be paid down in ready money by the importers thereof before the landing of the same respectively. And there shall be raised, levied, collected and paid to and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times, within or during the said term of five years, shall be made within the said kingdom of *Great Britain*, the several and respective duties herein after mentioned; that is to say,

For all candles of wax, or usually called or sold for wax candles (notwithstanding any mixture as aforesaid) which shall be so made in Great Britain, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Wax candles made here, 4d.

H h

And

Tallow candles, 1 half penny.

And for all candles of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so made in Great Britain, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Candles landed before entry, &c. forfeited, &c.

The said several duties for the said candles so to be made in *Great Britain*, to be paid by the makers thereof respectively.

II. And be it enacted by the authority aforesaid, that in case any of the said imported candles shall be landed or put on shore out of any ship or vessel before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively; that all such imported candles, of what kind soever, as shall be so landed and put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof, *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform or sue for the candles so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of exchequer in *Scotland*, by action, bill, suit or information, wherein no essoin, protection or wager of law shall be allowed.

Duties how raised.

III. And be it further enacted by the authority aforesaid, that the said duties upon imported candles by this act granted, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered and answered for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon candles imported, or any of them, are by any law or statute now in force to be ascertained, secured, raised, levied, recovered or answered, during the continuance thereof respectively.

Candles imported to be under the management of the Commissioners of customs.

IV. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon imported candles as shall arise in *England*, *Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported candles as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being: and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for imported candles (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties, forfeitures and disabilities as are to be inflicted by this act for diverting or misapplying any monies by this act appropriated or appointed for repayment of loans, or satisfaction of interest monies, as is herein after mentioned.

Candles made in *Great Britain* under the commissioners of excise.

V. And for the better ascertaining, charging, collecting, levying, raising and securing the several rates and duties by this act set and imposed upon all sorts of candles made in *Great Britain* during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted as are chargeable upon candles made in *England*, *Wales*, or the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the excise in *England* for the time being; and such of the duties as are imposed by this act upon candles made in *Scotland*, shall be under the management of the commissioners and

officers

officers of the excise in *Scotland* for the time being: and that all the monies arising by the said duties upon candles made in *Great Britain* (the necessary charges of raising and accounting for the same excepted) shall be paid into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues, for the purposes in this act expressed, and under the like penalties, forfeitures and disabilities as are to be inflicted by this act for diverting or misapplying any monies by this act appropriated or appointed for repayment of loans, or satisfaction of interest monies as is herein after mentioned.

VI. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever who, on or before the first day of *May* in the year of our Lord one thousand seven hundred and ten, shall make any candles for sale, or not for sale, shall on or before the same first day of *May* one thousand seven hundred and ten, give notice in writing at the office of excise next to the place where such candles shall be made, of every melting-house, workhouse, warehouse, storehouse, shop, room, and other place, by him her or them respectively made use of for the making or keeping of such candles, or for the melting or keeping any wax, tallow, or other materials proper to be made into candles; and also of all coppers, furnaces, moulds, or other vessels by them made use of for the melting of wax, tallow, or other materials to be made into candles: and that from and after the said first day of *May* one thousand seven hundred and ten, during the continuance of the said duties upon candles, no maker of candles shall erect, set up, alter, change, enlarge, or make use of any melting-house, workhouse, warehouse, storehouse, shop, room, or other place for the making or keeping of candles, or for the melting or keeping any wax, tallow, or other materials proper to be made into candles, or use any copper, furnace, moulds, or other vessel for the melting of wax, tallow, or other materials, to be made into candles, without first giving notice thereof in writing, or unless notice thereof shall have been before given in writing at the next office of excise: and if any maker of candles shall erect, set up, alter, enlarge, or make use of any melting-house, workhouse, warehouse, storehouse, shop, room, or other place for the making or keeping of candles, or for the melting or keeping any wax, tallow, or other materials proper to be made into candles, or shall use any copper, furnace, moulds, or other vessels for the melting of wax, tallow, or other materials, to be made into candles, without giving such notice thereof as aforesaid contrary to the true meaning of this act; then and in every such case the offender therein, for every such offence, shall forfeit and lose the sum of fifty pounds; the one moiety thereof to the use of her Majesty, her heirs and successors, and the other moiety to such person or persons who will inform or sue for the same.

Persons making candles to give notice of their work-houses, &c.

50l. penalty for altering, without notice at the next office, 100l. penalty on persons not compounders using any melting-house or vessel not entered.

11 G. 1. c. 30. § 23, 25.

VII. And it is hereby enacted by the authority aforesaid, that from and after the said first day of *May* one thousand seven hundred and ten, during the continuance of the said duty upon candles hereby granted, all and every person and persons whatsoever who shall make any candles in *London*, *Westminster*, or in any parts within the limits of the weekly bills of mortality, shall monthly and every month, and all and every person or persons whatsoever who shall make any candles in any other part of *Great Britain*, shall once in every six weeks, make a true entry in writing, at the next office of excise, of all the candles by him or them severally made within such month or six weeks respectively: which said entries shall contain the weight, number and size of the candles mentioned therein respectively, and what quantity thereof was made at each course in the several weeks to which such entry shall relate, on pain to forfeit for every neglect of entry the sum of twenty pounds; which entries shall be made upon oath by the makers of such candles, or by their chief workman or servant employed in making the same, according to the best of their knowledge and belief, unless such maker, workman or servant be a known quaker; and the solemn affirmation of such maker, workman or servant to the same effect,

Persons in *London*, &c. to enter monthly;

in other parts in six weeks. See 11 G. 1. c. 30. § 29.

Entry on oath, &c.

effect, in case he or she be a known quaker, shall and may be taken instead of such oath: and the said entries, oaths and affirmations, to verify the same, shall for such candles as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners of excise in *England*, or the major part of them, for the time being, who shall attend at the general excise office in *London* for that purpose; and for all candles made in all other parts of *Great Britain*, with and by the respective collectors or supervisors of the district or division within which the respective makers of candles shall inhabit; without any fee or charge whatsoever to be demanded or taken for the same.

Entry to be at
next market
town.

VIII. Provided always, that no maker of candles shall be obliged to go or send further than the market town where his or her candles are made, or the next market town to the place where his or her candles are made, for the making of such entries as aforesaid.

Persons in
London, &c. to
clear in four
weeks, in other
parts in six
weeks after
entry.

IX. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever who shall make any candles in *London*, *Westminster*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever who shall make any candles in any other part of *Great Britain*, shall within six weeks, after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for candles which shall be due from him, her or them respectively; and that all and every such makers of candles who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose for every such offence double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such maker of candles, after such default in payment made, shall sell, deliver or carry out any candles until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such candles so delivered or carried out.

Penalty dou-
ble the sum,
&c.

Officers may
enter houses
and weigh the
candles, &c.
See 11 G. 1.
c. 30. § 24, 31.

X. And be it further enacted by the authority aforesaid, that all and every the officers for the said duties shall at all times, by day or by night, and if in the night, then in the presence of a constable or other lawful officer of the peace, be permitted, upon his or their request, to enter the house, melting-house, warehouse, or other place whatsoever belonging to or used by any person or persons who, within or during the said term of five years, shall be a maker or makers of any candles whatsoever, and by weighing or tale of the candles or otherwise, as to such officer shall seem most proper and convenient, to take an account of the just quantity of the candles which shall have been made by such maker or makers of candles from time to time; and shall thereof make return or report in writing to the respective commissioners of excise, or such as they shall respectively appoint to receive the same, leaving a true copy (if demanded) of such report in writing under his hand, with or for such maker or makers of candles respectively; and such report or return of the said officer or officers shall be a charge upon such maker or makers of candles respectively: and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing with or for such maker or makers of candles at the time of taking such account, upon demand as aforesaid, every such officer for every such offence shall forfeit and pay the sum of forty shillings to every such maker or makers of candles respectively.

and make re-
turn to the
commission-
ers.

A copy to be
left.

Officer to be
sworn.

Makers to
keep scales,
&c. on penalty
of 10*l*.

XI. Provided always, that every officer who shall be empowered to make such charge as aforesaid, shall in the first place be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of excise, or by any of her Majesty's justices of the peace; who shall give to such officer a certificate thereof. And all and every such maker and makers of candles respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such candles, and permit and assist the officer to make use thereof for the purposes in this act; under the penalty of

of ten pounds to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

XII. And the better to prevent any frauds and concealments, whereby her Majesty, her heirs, or successors, may be injured or deprived of the duties upon candles granted by this act; it is hereby likewise enacted and declared by the authority aforesaid, that all and every the officers for the said duties upon candles shall also be permitted to take an account by gaging, weighing or otherwise, of the quantities of wax, tallow, and other materials proper to be made into candles, that shall be in the custody or possession of any maker of candles during the continuance of the said duties hereby granted; and in case such officer or officers shall mis any quantity or quantities of such wax, tallow, and other materials aforesaid, which he had taken an account of, at the last time he was at such makers of candles, and shall not upon reasonable demand receive satisfaction what is become of such wax, tallow, and other materials so missing, then and in every such case it shall be lawful for such officer to charge such maker of candles, with such quantity of candles as such wax, tallow and materials so missing, in his judgment, would reasonably have made, not exceeding one hundred and eight pounds of candles for every one hundred and twelve pounds of wax, tallow, and other materials so missing as aforesaid, and so in proportion for a greater or lesser quantity.

Officers to take an account of the quantities of wax, tallow, &c.

and missing it, to charge the maker, &c.

XIII. And be it enacted, that if any maker or makers of candles shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon candles, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of twenty pounds.

Obstructing officer forfeits 20 l.

100 l. penalty by 11 G. I. c. 30. § 24.

XIV. And it is hereby further enacted, that no maker or makers of candles after the said first day of *May* one thousand seven hundred and ten, during the continuance of the said duties on candles, shall (under pain of forfeiting the sum of twenty pounds for every offence) remove, carry or send away, or suffer to be removed, carried or sent away, any candles by him, her or them made, of which no account shall have been first taken by the proper officer for the said duties, from the place where the same candles shall have been made, without giving to the proper officer or officers within the limits of the weekly bills of mortality twenty four hours notice at the least, and to the proper officer or officers in other parts of *Great Britain* two days notice at least of his her or their intention to remove, carry or send away the same, that so the said officer, without his own wilful neglect or default, may have time to take an account thereof.

Maker not to remove candles before account taken on forfeiture of 20 l.

100 l. penalty on mixing or removing, by 11 G. I. c. 30. § 30.

XV. And for the better ascertaining the said duties upon candles, be it further enacted by the authority aforesaid, that all makers of candles shall from time to time keep all the candles by them to be made, and which shall not have been surveyed and taken an account of by the said officers for the said duties on candles, separate and apart from all other their candles which shall have been surveyed and taken an account of by such officers, for the space of twenty four hours after the making thereof within the limits of the weekly bills of mortality, or for the space of two days after the making the said candles in any other parts of *Great Britain*, unless such candles shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit for every offence therein the sum of five pounds.

Candles not surveyed to be kept separate, on forfeiture of 5 l.

XVI. And be it further enacted, that if any of the said makers of candles shall fraudulently hide or conceal, or cause to be hid or concealed any candles chargeable by this act, or any the materials for making the same, to the intent to deceive her Majesty of her just duties by this act granted, that then and in every such case the party so offending shall forfeit the sum of twenty pounds for every such offence.

Candles concealed forfeit 20 l.

XVII. And be it further enacted by the authority aforesaid, that all the candles, wax, tallow, and other materials for making candles, which shall be found in any private melting-house, workhouse, warehouse and other place, and

Candles, &c. found in private melting-house, &c. forfeited.

and all private coppers, furnaces and other vessels, for which no entry shall be made, or notice given, as abovesaid, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties upon candles to her Majesty's use.

No lamps in
houses but
with *British*
oil, on pain of
40s.

XVIII. And it is hereby further enacted by the authority aforesaid, that during the continuance of the duties upon candles hereby granted, no person or persons whatsoever shall use, or cause, procure or suffer to be used in the inside of his, her or their dwelling-house, any lamp or lamps wherein any oil or fat (other than oil made of fish within *Great Britain*) shall be burnt for giving light; under the penalty of forty shillings for every offence therein. And that no persons during such continuance of this act shall expose to sale any candles, unless it be in his, her or their shops or warehouses publicly used for that purpose, or in some public fair or market; under the penalty of five pounds for every offence in so doing; any law, custom or usage to the contrary notwithstanding.

No candles to
be sold but in
shops or mar-
kets, on pain
of 5*l*.

Candles, &c.
liable to all
debts and du-
ties in arrear.

XIX. And it is hereby enacted, that all the candles, and all the materials and utensils for the making of candles, in the custody of any maker or makers of candles, or of any person or persons to the use of or in trust for such maker or makers of candles, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for candles in arrear and owing by such maker or makers, for any candles made by him, her or them, or in his or their working-house or places aforesaid; and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such workhouse or other place, for any offence against this act relating to the said duties upon candles; and that it shall and may be lawful in all such cases to levy debts and penalties, and use such proceedings as may lawfully be done by this act, in case the debtor or offender were the true and lawful owner of the same.

Commissioners
of excise may
compound
with private
persons at 1*s*.
per head.

XX. And whereas many of her Majesty's subjects do make candles not to sell or make any profit thereof, but to be consumed in their own private houses only; for the better accommodation of such persons it is hereby further provided and enacted by the authority aforesaid, that the said commissioners of excise for the time being respectively, or the major part of them, or such person or persons as they, or the major part of them respectively, shall appoint for that purpose, and in default of such appointment, then the collector or supervisor for the district or division within which such person doth or shall inhabit, shall and may compound and agree with such person or persons for the said duties of such candles that shall grow due or payable from him, her or them by this act, from the commencement thereof until the end of the term hereby granted, at the rate of one shilling *per annum* for every head which at any time or times, during the continuance of such composition, shall be of the family of such person or persons respectively, and to receive such composition money quarterly; and that the houses, out-houses, or other places of such particular persons making such composition and agreement, and paying such composition money quarterly, shall not be liable to the said duty upon candles, or to be surveyed or searched by any gager or officer for the said duties upon candles, for or by reason of his or their making such candles as aforesaid, or to the said penalty for using lamps.

Compounders
selling candles,
&c. forfeit 5*l*.

XXI. Provided, that if any such person after such composition made, shall sell, exchange, barter or deliver out any candles to any other person or persons, or shall permit any other person or persons to make any candles in his, her or their houses or out-houses, or shall have more persons of their families than they shall so compound for, without giving notice of them in writing at the next office of excise at or before the next quarter day, and paying the like composition for them, then every such person shall forfeit the sum of five pounds, and after such offence committed shall lose the benefit of his, her or their composition, and shall be liable to the said duties upon candles, and to the survey and search of such officers, as if no such composition

and liable to
the duty, &c.

tion

tion had been made; and for every pound of candles so fraudulently sold, exchanged, bartered or delivered out, or fraudulently made, every such person shall forfeit the sum of five shillings; any thing in this act to the contrary notwithstanding.

XXII. Provided always, that if any such compounder shall leave off house-keeping before the end of the said term, and give notice thereof in writing at the next office of excise, and shall pay the duty for the quantity of candles made by him or her that shall remain in his or her hands, or in the hands of any other person or persons to his or her use at the time of leaving off such house-keeping, and all arrears of the payments that shall be due on such composition, that then such composition shall cease from the end of the quarter in which he or she shall so leave off house-keeping; any thing herein contained to the contrary notwithstanding.

Compounder leaving off house-keeping, composition to cease. See 9 Ann. c. 6. § 14.

XXIII. And be it further enacted by the authority aforesaid, that for all candles which any wax-chandler, tallow-chandler, or other sellers and dealers in candles in *Great Britain*, or any person or persons in trust for him, her or them, or for his, her or their use, shall be possessed of or interested in upon the said first day of *May* one thousand seven hundred and ten, for sale, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of candles to be made after the said first day of *May*. And that all and every the said wax-chandlers, tallow-chandlers, or other sellers and dealers in candles, and all and every other person and persons who, in trust for them or any of them, or for the use of them or any of them, shall be possessed of or have in his, her or their custody or possession, or in his, her or their melting-house, workhouse, warehouse, storehouse, shop, room or other place or places whatsoever, upon the said first day of *May* one thousand seven hundred and ten, any stock, parcel or quantity of wax candles, tallow candles, or other candles whatsoever for sale, shall, on or before the said first day of *May* one thousand seven hundred and ten, make a true and particular entry thereof at the excise office within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds and the candles for which no such entry shall have been made: and within six days after he, she or they shall have made or ought to have made such entries as aforesaid, shall pay down the duties hereby payable for such candles; or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use within three months then next ensuing: and in case the said duties for such stock of candles be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months: and that all and every such chandlers, and other sellers and dealers in candles, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his, her or their said stock of candles within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him, her or them as aforesaid: and that it shall and may be lawful to and for the proper officers for the said duties respectively, to take a true and particular account of all such stock or quantity of candles as any such chandlers or other sellers and dealers in candles, or any in trust for them, shall on the first day of *May* one thousand seven hundred and ten, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, warehouse, melting-house, or any dwelling-house, outhouse, or other places belonging to such chandlers and other sellers and dealers in candles, and every of them; who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said first day of *May* one thousand seven hundred and ten, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such candles, under the penalty of twenty pounds. And if any person or persons having on the said first day of *May*

Duties on stock in hand 1 *May* 1710.

May one thousand seven hundred and ten, in his, her or their custody or possession, any stock or quantity of candles chargeable by this act with the said duty for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his, her, or their said stock of candles, that then and in every such case he, she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of candles which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any the said officers for the said duties on candles; and the person or persons in whose custody such stock of candles shall be found, who shall not before the discovery thereof give notice at the next office for the said duties upon candles, of the stock or quantity of candles so in his, her or their custody, shall also forfeit and lose the sum of five shillings for every pound weight.

Candles for which the duty is paid, may be exported, &c.

XXIV. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quantity of candles whatsoever, and to and for any other person or persons who shall buy or be lawfully intitled to any such quantity of candles from the said person or persons who actually paid her Majesty's duties for the same, to export such candles for any foreign parts by way of merchandize; giving sufficient security before the shipping thereof for exportation, that the particular quantity of candles which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

Such candles re-landed for-
feited, &c.

XXV. Provided always, that if after the shipping of any such candles to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the candles so shipped to be exported, or any of them, shall be re-landed in any part of *Great Britain*, that then and in every such case, over and above the penalty of the bond which shall be levied and recovered to her Majesty's use, all the candles which shall be landed, or the value thereof, shall be forfeited.

Exporter of candles, on oath that the duty is paid or secured, and on certificate and debenture, to be re-paid the duty, or security discharged, &c.

XXVI. And it is also hereby enacted, that any person or persons who shall export any candles to any foreign parts, shall or may make proof upon oath, or by such affirmation as aforesaid, that the duty of such candles hath been paid or secured according to this act (which oath or affirmation the collector who received the said duty is hereby required and impowered to administer) and thereupon the said collector for the said duty upon candles, shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and quantities of such candles, and the duties paid or secured to be paid for the same pursuant to this act; which certificate being produced to the customer or collector of the port where the said candles shall be exported, and oath or affirmation as aforesaid being also made by the exporter before the said customer or collector of the port (who is hereby also authorized and required to administer the same, without fee or charge) that the candles so exported are the same mentioned in the said certificate; then the said customer or collector of the port where such candles shall be exported, shall give to the exporter thereof a debenture expressing the true quantity of the candles so exported; which debenture being produced to the collector appointed to receive the said duties upon candles in such county or place where the said candles were exported, he shall forthwith pay the said duty which shall have been received upon this act to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay the same, then the

said

ſaid reſpective commiſſioners of exciſe are hereby required to pay the ſaid debenture out of the duties upon candles ariſing by this act; or if the duty of ſuch candles ſo exported were only ſecured, and ſhall remain unpaid, then the ſame ſhall be diſcharged upon the ſecurities for the ſame; any thing in this act contained to the contrary notwithstanding.

XXVII. And be it further enacted by the authority aforeſaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the ſecond, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights ſervice, and purveyance, and for ſettling a revenue upon his Maſteſty in lieu thereof*, or by any other law now in force relating to her Maſteſty's revenue of exciſe upon beer ale or other liquors, are provided, ſettled or eſtabliſhed for managing, raiſing, levying, collecting, mitigating or recovering, adjudging or aſcertaining the duties thereby granted, or any of them (other than in ſuch caſes for which other penalties or provisions are made and preſcribed by this act) ſhall be exerciſed, practiſed, applied, uſed and put in execution in and for the managing, raiſing, levying, collecting, mitigating, recovering and paying the ſaid duties upon candles hereby granted, during the continuance of this act, as fully and effectually, to all intents and purpoſes, as if all and every the ſaid powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated, and again enacted in the body of this preſent act.

Powers of 12
Car. 2. c. 24.
and other exciſe acts, applied to this duty.

XXVIII. And be it further enacted by the authority aforeſaid, that all fines, penalties and forfeitures, in relation to the ſaid duties by this act impoſed upon candles, ſhall be ſued for, levied and recovered, or mitigated, by ſuch ways, means and methods as any fine, penalty or forfeiture is or may be recovered or mitigated by any law or laws of exciſe, or by action of debt, bill, plaint or information in any of her Maſteſty's courts of record at *Weſtminſter*, or in the court of exchequer in *Scotland*; and that one moiety of every ſuch fine, penalty and forfeiture ſhall be to her Maſteſty, her heirs and ſucceſſors, and the other moiety to him or them that ſhall diſcover, inform or ſue for the ſame.

Fines, &c.
how recovered.

XXIX. And whereas candles are or often may be cracked or ſpoiled in making, and unfit for ſale, it is hereby provided and enacted, that upon ſhewing the ſame to the officer appointed for charging the ſaid duties upon candles, ſuch officer ſhall quite deface ſuch cracked or ſpoiled candles, and make an allowance of the duty hereby chargeable for the candles ſo by him utterly defaced; any thing herein contained to the contrary notwithstanding.

Allowance of the duty for candles ſpoiled.

XXX. And whereas ſtanding contracts may have been made before the fourteenth day of *March* one thouſand ſeven hundred and nine, by chandlers or other dealers in candles, for ſerving public offices, ſocieties, or other perſons with candles, to be delivered in point of time, after the ſaid firſt day of *May* one thouſand ſeven hundred and ten; it is hereby enacted, that the perſons ſerving ſuch candles after the ſaid firſt day of *May* one thouſand ſeven hundred and ten, in purſuance of ſuch former contracts, ſhall be allowed to add the duties hereby charged upon ſuch candles to the price thereof, and ſhall be intituled by virtue of this act to be paid for the ſame accordingly.

On contracts for candles before 14 March 1709, the duty to be added to the price.

XXXI. Provided always, that this act ſhall not extend or be conſtrued to extend, to charge the duties herein before mentioned on ſuch ſmall *Ruſh-lights* as ſhall be made by any perſons to be uſed in their own houſes only, ſo as none of them be ſold or delivered out, or be made for ſale, and ſo as ſuch ſmall *Ruſh-lights* be only once dipped in or once drawn through greaſe or kitchen-ſtuff, and not at all through any tallow melted or refined; any thing herein contained to the contrary notwithstanding.

Small ruſh-lights once dipped, not chargeable.

Anno nono

A N N Æ Reginae.

C A P. VI.

An act for reviving, continuing and appropriating certain Duties upon several commodities to be exported; and certain Duties upon Coals to be water-born and carried coastwise; and for granting further Duties upon Candles for Thirty two Years, to raise Fifteen hundred thousand Pounds by way of a Lottery for the Service of the Year One thousand seven hundred and eleven; and for suppressing such unlawful Lotteries, and such Insurance Offices, as are therein mentioned.

[So much as relates to the Excise on Candles.]

MA Y it please your most excellent Majesty, We your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, being desirous by the most speedy, easy and effectual ways and means to raise the necessary supplies for prosecuting the present war (in which your Majesty hath been for several years engaged) against the *French King*, and for enabling your Majesty at the end thereof to establish a good and lasting peace, have for that end and purpose given and granted, and do by this present act give and grant unto your Majesty the several customs, subsidies and other duties, for and upon such several goods, merchandizes and commodities to be exported, or which shall be shipped to be exported from or out of *Great Britain* as are herein after expressed; and such duties upon coals, culm and cinders, which are or shall be waterborn and carried from any port or place of *Great Britain* to any other port or place of the same; and such further duties upon candles made in *Great Britain*, or imported into the same, as are hereafter in this act more particularly mentioned.

Duties on candles for 32 years from 25 March 1711. Made perpetual by 3 Geo. 1. c. 7. and part of the general fund.

XI. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times within or during the term of thirty two years, to be reckoned from the twenty fifth day of *March* in the year of our Lord one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, or made within the same (over and above all other customs, subsidies, duties of excise, or other duties already imposed thereupon, or to be paid for the same, by or during the continuance of any act or acts of Parliament in that behalf) the further duties herein after mentioned; that is to say,

For all candles made of wax, or usually called or sold for wax candles (notwithstanding the mixture of any other ingredients therewith) which shall be so imported, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

And for all candles made of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so imported, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

The said several duties for and upon all imported candles to be paid down in ready money by the importers thereof before the landing of the same respectively: and there shall be raised, levied, collected and paid to and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times within or during the said term of thirty two years last mentioned shall be made within the said kingdom of *Great Britain*, the further duties herein after mentioned; that is to say,

For

For all candles of wax, or usually called or sold for wax candles (notwithstanding any mixture as aforesaid) which shall be so made in Great Britain; the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity. 4d. per lb. on wax candles.

And for all candles of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so made in Great Britain, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity. 1 half penny per lb. on tallow candles.

The said several duties for the said candles so to be made in *Great Britain*, to be paid by the makers thereof respectively.

XII. And it is hereby enacted by the authority aforesaid, that the several and respective duties by this act imposed for and upon all candles imported or made as aforesaid, for and during all the term of years hereby granted of and in the same, and all arrearages thereof, shall and may from time to time be raised, received, levied, recovered and secured by such ways and means, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such power of making compositions and other powers, and subject to such allowances, drawbacks, rules and directions, and in such methods, manner and form, as the like duties upon candles granted by an act of the eighth year of her Majesty's reign, whereby certain duties are laid upon candles towards raising her Majesty's supply for the year one thousand seven hundred and ten, are by that act, or by any law or statute thereby referred unto, prescribed, appointed or enacted to be raised, received, levied, secured or recovered during the continuance thereof; and that the act last mentioned, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters and things therein contained, or thereby referred unto, for the raising, receiving, levying, recovering, securing, compounding, paying or accounting for the said duties upon candles thereby granted, during the continuance thereof, or any arrearages of the same, are and shall be by force and virtue of this act continued, practised, and put in execution for raising, receiving, levying, recovering, securing, compounding, paying and accounting for the duties upon candles by this act granted, and making allowances out of the same, during the said term of thirty two years hereby granted, and all arrearages thereof, as fully and effectually to all intents and purposes, as if they were particularly and at large repeated in the body of this present act. Duty on candles to be levied as by 8 Ann. c. 9.

XIII. And it is hereby further enacted by the authority aforesaid, that for all candles which any wax chandler, tallow chandler, or other sellers and dealers in candles in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of or interested in, upon the said five and twentieth day of *March* one thousand seven hundred and eleven, for sale, there shall be yielded and paid to her Majesty (over and above the duties before this time imposed thereupon) the like respective rates as are by this act to be paid for the like sorts of candles to be made after the said five and twentieth day of *March* one thousand seven hundred and eleven; and that all the directions, powers, penalties, forfeitures, rules and clauses whatsoever contained in the said act of the eighth year of her Majesty's reign, relating to the stock of candles which was in the hands of any chandlers or other sellers or dealers in candles, or of others in trust for them or any of them, or to their use, on the first day of *May* one thousand seven hundred and ten, shall by force and virtue of this act be exercised, practised and put in execution in and for ascertaining, securing, charging, levying, recovering and paying the rates by this act imposed upon the stock of candles which shall be in the hands of any such persons as aforesaid, on the said five and twentieth day of *March* one thousand seven hundred and eleven, and for making allowances and drawbacks in respect thereof. Stock in hand 25 March 1711.

XIV. And be it further enacted by the authority aforesaid, that all and every person and persons who by virtue or in pursuance of the act before mentioned

Compounders
to pay as by
8 Ann. c. 9.
and this act,
&c.

mentioned of the eighth year of her Majesty's reign, or of this present act, have made or shall make any composition for the duties on their candles by that act and this present act or either of them granted, shall from time to time during the continuance of the said respective duties, continue such their composition for the duties thereby and by this act granted, and pay their composition-money according to the purport, true intent and meaning of the same acts; or in default thereof shall be, and are hereby charged and made liable to pay unto her Majesty, her heirs and successors, the several and respective duties by the said act of the eighth year of her Majesty's reign, and this present act, charged upon all candles which he she or they, or any person or persons in trust for him her or them, shall be possessed of at the time of the determination of such composition: and that all and every such person and persons who have or hath made, or shall make such composition for their said duties upon candles as aforesaid, and shall make default in continuing the same, shall within ten days after making such default make true and particular entries upon oath, and in case such person be a quaker, then upon his her or their affirmation, of all such candles as they or any of them, or any person or persons in trust for them or any of them, shall be possessed of or have in his or their custody or possession, at the office of excise within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of twenty pounds and the candles of which no such entry shall be made: and within six days after he she or they shall have made or ought to have made their respective entries as aforesaid, shall pay down to the person appointed to receive the same, the duties hereby and by the said act of the eighth year of her Majesty's reign charged upon the same, or in default thereof shall forfeit and lose double the value of the said candles: and that the houses, out-houses, and other places belonging to such compounders who shall make default in continuing such their compositions as aforesaid, shall be and are hereby made liable to the search and view of the officers for the said duties, in the same manner, and under the same penalties and forfeitures as other persons making candles for sale are liable unto.

Small rush-
lights once
dipped not
chargeable.

XV. Provided always, that this act shall not extend or be construed to extend to charge the duties on candles herein before mentioned, on such small rush-lights as shall be made by any persons to be used in their own houses only, so as none of them be sold or delivered out or be made for sale, and so as such small rush-lights be only once dipped in, or once drawn through grease or kitchen-stuff, and not at all through any tallow melted or refined; any thing herein contained to the contrary notwithstanding.

Persons igno-
rantly having
made candles
without no-
tice, indemni-
fied, paying
the duty by
1 May 1711.

XVI. And whereas several people who have made candles for their own private use only, have, through ignorance or inadvertency, contrary to an act made in the eighth year of the reign of her present Majesty, intituled *An act for laying a duty on candles*, neglected giving due notice in writing to the next office of excise, as the said act requires, and as they ought to have done; be it therefore enacted by the authority aforesaid, that all and every such person or persons shall be and are hereby freed and discharged of and from all and every the pains penalties and forfeitures of the said act, not recovered before the six and twentieth day of *February* one thousand seven hundred and ten; provided, that such person or persons having so neglected and offended as aforesaid, do before the first day of *May* one thousand seven hundred and eleven, pay or cause to be paid unto the proper officer, as the said act directs, the duty which by him her or them respectively ought to have been paid by virtue of that act; and in default thereof such person or persons respectively shall lose the benefit of the indemnity granted by this act.

Appropriation
of the several
duties.

XIX. And it is hereby enacted and declared by the authority aforesaid, that the said subsidy of poundage upon several goods and merchandizes to be exported; and the said duty to arise upon the exportation of leather, sheep-skins and calve-skins tanned, tawed or dressed; and the said several duties

to

to arise upon coals to be exported for parts beyond the seas, and the said several duties to arise by coals culm and cinders which shall be water-born, and carried from one part of *Great Britain* to any other part of the same; and the money hereby appointed to be brought into the exchequer of or for the said additional duty of one *per cent.* on goods exported in such ships as aforesaid; and the said duty on white woollen clothes; and the said duties upon candles made in *Great Britain*, or imported into the same; and all other the duties and sums of money by this act granted, shall be liable to and charged and chargeable with the yearly fund herein after mentioned, and to and with all the payments to be made out of the same in pursuance of this act, during the whole term of thirty two years herein after expressed; and all the same subsidies duties and sums of money (except the necessary charges for execution of this act) are and shall be appropriated thereunto, in such manner, that all the monies which shall from time to time be or remain due or in arrear for principal or interest upon this act, shall from time to time be paid and satisfied out of the said several and respective duties by this act granted, or appointed for the payments thereof, without being diverted to any other use, intent or purpose whatsoever, under such penalties forfeitures and disabilities as are hereafter in this act contained in that behalf.

XX. And to the end all the monies arising by the said subsidy of pound-
age upon several goods and merchandizes to be exported; and by the said
duty upon leather and such skins to be exported as aforesaid; and by the
said several duties to arise upon coals to be exported for parts beyond the
seas; and by the said several duties to arise upon coals culm and cinders to
be water-born and carried coastwise as aforesaid; and by the said addi-
tional duty of one *per cent.* on goods exported to the *Mediterranean* sea as
aforesaid; and by the said duty upon white woollen cloths to be exported;
and by the said duties upon candles made in *Great Britain*, or imported into
the same; or by any other the duties by this act granted or appropriated,
and every of them, may be duly and certainly raised and brought into the
said receipt of exchequer for the purposes aforesaid; it is hereby further en-
acted by the authority aforesaid, that from time to time during the continu-
ance of this act, there shall be appointed and kept such and so many com-
missioners of customs and excise, receivers-general, collectors, surveyors, and
other judicial and ministerial officers as shall be proper and necessary for ma-
naging, governing, adjudging, levying, receiving, collecting and paying the
said respective duties by this act granted or appropriated, and for keeping
and rendring the accounts of the same; and that the said receivers-general,
collectors, surveyors, and other officers, who are or shall be concerned in the
raising, collecting, receiving and paying the same respective duties, or any
of them, and keeping and rendring the several accounts thereof, shall per-
form their several duties therein as to them respectively shall appertain, under
such and the like penalties forfeitures and disabilities for any offence or neg-
lect therein, or for detaining diverting or misapplying any part of the said
monies, as are prescribed, and to be inflicted by virtue of an act of Parlia-
ment made and passed in the ninth year of the reign of his late Majesty
King *William* the third, intituled *An act for raising a sum not exceeding two*
millions upon a fund for payment of annuities after the rate of eight pounds per
centum per annum, and for settling the trade to the East Indies, for the like
offence or neglect relating to the duties upon salt, and upon stamp vellum
parchment and paper thereby granted or referred unto, or for detaining di-
verting or misapplying any part of the monies which were granted or appro-
priated by the act last mentioned.

The officers
for managing
these duties
liable to
9 W. 3. c. 44.
§ 42, 44, 45.

9 & 10 W. 3.
c. 44.

Anno nono

A N N Æ Reginae.

C A P. XI.

An Act for laying certain Duties upon Hides and Skins tanned tawed or dressed, and upon Vellom and Parchment, for the term of thirty two years, for prosecuting the War, and other her Majesty's most necessary Occasions.

MA Y it please your most excellent Majesty, We your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, duly considering your Majesty's great occasions for money to carry on the present war in order to the establishing a good and lasting peace, and to defray other necessary expences wherein the common good and welfare of your subjects are concerned, have chearfully and unanimously given and granted, and do by this act give and grant to your Majesty the severall and respective rates and duties for and upon all such skins and hides, and pieces of skins and hides whatsoever, and for and upon such made wares, and for and upon all such vellom and parchment as are herein after more particularly described and mentioned, for and during such term of years, and in such manner and form as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, and for and upon such made wares herein after particularly described and mentioned, as shall at any time or times within or during the term of thirty two years, to be reckoned from the four and twentieth day of *June* one thousand seven hundred and eleven, be imported or brought into the kingdom of *Great Britain* (over and above all other customs, subsidies and duties imposed upon or payable for the same) the severall and respective rates and duties herein after expressed; that is to say,

Duty on leather imported for 32 years from 24 June 1711.

Made perpetual and part of the general fund, by

3 Geo. 1. c. 7.

Additional duties are laid on leather by

10 Ann. c. 26.

For and upon all deer-skins which shall be imported or brought in as aforesaid, being dressed in oil or allom, or otherwise perfectly dressed, the sum of six pence for every pound averdupois, and after that rate for a greater or lesser quantity.

For and upon all loshee, buffalo, elke, or any other hides dressed in oil, which shall be imported or brought in as aforesaid, the sum of four pence for every pound weight, and after that rate for a greater or lesser quantity.

For and upon all Russia hides which shall be imported or brought in as aforesaid, the sum of two pence for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all other tanned hides and tanned calf-skins which shall be imported or brought in as aforesaid (not before specially charged) the sum of one penny for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all hides of horses, mares and geldings which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one shilling per hide, and after that rate for a greater or lesser number or quantity.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses, mares and geldings excepted) which shall be imported or brought

in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of two shillings for every hide, and after that rate for a greater or lesser number or quantity.

For and upon all calf-skins and kippes which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one penny half-penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

For and upon all flink calf-skins which shall be imported or brought in as aforesaid, dressed in allom and salt, or otherwise with the hair on, the sum of one penny for every pound weight averdupois; and for all flink calf skins which shall be imported or brought in as aforesaid, dressed in allom and salt, or otherwise without the hair, and for all dogs-skins so dressed which shall be imported or brought in as aforesaid, the sum of one half penny for every such pound weight, and after those rates for any greater or lesser quantity.

For all skins commonly called cordivants, which shall be imported or brought in as aforesaid, the sum of four shillings for every dozen, and after that rate for any greater or lesser number or quantity.

For and upon all other goat-skins (not usually called cordivants) which shall be imported or brought in as aforesaid, being dressed in oil, or with allom, salt, meal, or otherwise drest, the sum of six pence for every pound weight averdupois, and after that rate for any greater or lesser quantity.

For and upon all kid-skins which shall be imported or brought in as aforesaid, being drest or undrest, or not perfectly drest, the sum of one shilling for every dozen, and after that rate for any greater or lesser number or quantity. And if any of the said kid-skins shall be dressed after the importation thereof, it is hereby declared, that no further duties are to be paid for the same by this act upon the dressing or perfect dressing them, or any of them, in Great Britain.

For and upon all sheep-skins and lamb-skins which shall be imported or brought in as aforesaid, the respective rates following; that is to say, for all imported sheep-skins dressed in oil, one shilling and six pence per dozen; for all imported lambs-skins dressed in oil, one shilling per dozen; and for all imported sheep-skins and lamb-skins tanned, nine pence per dozen; and for and upon all imported sheep-skins and lamb-skins dressed in allom and salt or meal, or otherwise tawed, six pence per dozen; and in proportion to those rates for greater or lesser numbers or quantities of such sheep-skins and lamb-skins respectively.

A drawback of 2-thirds on exportation by 12 Ann. st. 2. c. 9. § 65.

And for and upon all hides and skins, and pieces of hides and skins, which shall be imported or brought in as aforesaid, being tanned tawed or dressed and not herein before particularly charged; and for and upon all wares made into manufactures of leather, or any manufacture whereof the most valuable part shall be leather, a duty after the rate of fifteen pounds for every one hundred pounds, of the true and real value of the hides and skins, and pieces of hides and skins, and of the manufactures last mentioned, and so proportionally for a greater or lesser quantity, to be affirmed upon the oath of the importer thereof.

The said several and respective rates and duties for and upon all such hides and skins, and pieces of hides and skins, and made wares to be imported or brought in as aforesaid, within or during the term before mentioned, to be paid by the importers thereof respectively.

II. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, herein after more particularly described and mentioned, as shall at any time or times within or during the said term of thirty two years, to be reckoned from the said four and twentieth day of June one thousand seven hundred and eleven, be tanned tawed or dressed within Great Britain, the several and respective rates and duties herein after expressed; that is to say,

Duty on leather tanned, &c. in Great Britain.

Made perpetual, and part of the general fund by

3 Geo. 1. c. 7.

Additional duties by

10 Ann. c. 25.

For

Tanned hides
1 d. per lb.

For and upon all hides, of what kind soever, which shall be so tanned in Great Britain, the sum of one penny for every weight averdupois, and after that rate for a greater or lesser quantity.

Calf, kips,
hogs, and
dogs-skins,
1 d. per lb.

For and upon all calf-skins, kips, hogs-skins, and dogs-skins, which shall be so tanned in Great Britain, the like sum of one penny for every such pound weight, and after that rate for a greater or lesser quantity.

Goat-skins
tanned to re-
semble Spanish,
2 d. per lb.

For and upon all goat-skins, which shall within or during the said term be tanned with shomack or otherwise in Great Britain, to resemble Spanish leather, the sum of two pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Roans 1 d.
per lb.

For and upon all sheep-skins which within or during the same term shall be tanned for roans (being after the nature of Spanish leather) within Great Britain, a duty after the rate of one penny for every pound weight averdupois.

3 Geo. 1.
c. 4. § 13.

Sheep and
lamb-skins one
half penny
per lb.

And for and upon all sheep-skins and lamb-skins which within and during the same term shall be tanned for glovers, and bazils, within Great Britain, a duty after the rate of one half penny for every such pound weight, and proportionably for greater or lesser quantities of sheep-skins and lamb-skins to be so tanned in Great Britain respectively.

3 Geo. 1. c. 4.
§ 13.

Tanned skins
not before
charged, 15
per cent. on
the value.

And for and upon all other skins, and pieces and parts of skins, which within or during the term last mentioned shall be tanned in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionably for greater or lesser numbers or quantities. The said several rates and duties for and upon all such hides and skins tanned in Great Britain, to be paid by the tanners thereof respectively.

Tawed horse-
hides 1 s. each.

And for and upon all hides of horses mares and geldings which at any time or times during the said term of thirty two years, shall be dressed in allom and salt or meal, or otherwise tawed in Great Britain, the sum of one shilling for every hide, and after that rate for a greater or lesser quantity or number of such hides.

Hides of steers,
cows, &c. 2 s.
each.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses mares and geldings excepted) which shall be so dressed in allom and salt or meal, or otherwise tawed in Great Britain, the sum of two shillings for every such hide, and after that rate for a greater or lesser quantity or number.

Calve-skins
and kips 1 d.
per lb.

For and upon all calve-skins and kips which shall be so dressed in allom and salt or meal, or otherwise tawed in Great Britain, the sum of one penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Slinks with
the hair on 1 s.
6 d. per dozen.

For and upon all slink calve-skins which shall be so dressed in allom and salt or meal, or otherwise tawed in Great Britain with the hair on, the sum of one shilling and six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Slinks without
hair, and dogs-
skins 6 d. per
dozen.

For and upon all slink calve-skins which shall be so dressed or tawed without hair, and upon all dogs-skins which shall be tawed as aforesaid in Great Britain, the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Buck and
Doe-skins 3 d.
per lb.

For and upon all buck and doe-skins (except such as paid the full duty on the importation as aforesaid) which shall be dressed in allom and salt or meal, or be otherwise tawed as aforesaid in Great Britain, the sum of three pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Kid-skins 6 d.
per dozen.

For and upon all kid-skins which shall be so dressed or tawed in Great Britain (except such as paid the full duty on the importation as aforesaid) the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Goat-skins 1 s.
6 d. per dozen.

For and upon all goat-skins which shall be so dressed in allom and salt or meal, or be otherwise tawed in Great Britain, the sum of one shilling and six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Beaver-skins
1 s. per dozen.

For and upon all beaver-skins which shall be so tawed in Great Britain, the sum of one shilling for every dozen, and after that rate for a greater or lesser number or quantity.

For

For and upon all sheep-skins and lamb-skins to be dressed in allom and salt, or meal, or otherwise tawed in Great Britain, the sum of one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Sheep and lamb-skins 1 half penny per lb.

3 Geo. 1. c. 4. § 13.

And for and upon all other skins, and parts and pieces of skins, to be tawed in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Tawed skins not before charged, 15 per cent. on the value.

Which said several rates and duties for and upon all hides and skins, and pieces of hides and skins, to be dressed in allom and salt or meal, or otherwise tawed in Great Britain, shall be paid by such persons as shall be the tawers or makers thereof into leather respectively.

For and upon all hides and skins which within or during the term aforesaid shall be dressed in oil within Great Britain, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Hides and skins dressed in oil, 4d. per lb.

For and upon all deer-skins goat-skins and beaver-skins which shall be so dressed in oil within Great Britain, the like sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Deer, goat, and beaver-skins 4d. per lb.

For and upon all calve-skins which shall be so dressed in oil within Great Britain, the like sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Calve-skins 4d. per lb.

For and upon all sheep-skins which shall be so dressed in oil in Great Britain, the like rate of one penny for every such pound weight; and upon all lamb-skins that shall be so dressed in oil in Great Britain, the like rate of one penny for every such pound weight, and proportionally for greater or lesser quantities of such sheep-skins and lamb-skins respectively.

Sheep-skins and lamb-skins 1d. per lb.

And for and upon all other skins, and parts or pieces of skins, to be so dressed in oil in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Skins dressed in oil not before charged, 15 per cent. on the value.

The said several duties for and upon all hides and skins, and pieces of hides and skins, to be dressed in oil within Great Britain, to be paid by the oil-leather-dressers respectively.

III. And for better avoiding all doubts and controversies concerning the several kinds of hides and skins, and pieces of hides and skins chargeable by this act, it is hereby declared and enacted by the authority aforesaid, that by tanned hides or skins, or by tanned pieces of hides or skins, are meant only such as are tanned in wooze made of the bark of trees or shomack, or whereof the principal ingredients shall be such bark or shomack; and that by hides and skins dressed in oil, or pieces of hides and skins dressed in oil, are meant such as are made into leather in oil, or with any liquor or materials whereof the chieft ingredient shall be oil; and that by tawed hides or skins, or by tawed pieces of hides or skins, are meant such as are dressed or made into leather in allom and salt or meal, or other ingredients properly used by the tawers of white leather. And that when her Majesty's full duty by this act shall be paid for any hide or skin, or part of any hide or skin, under any one of the said denominations, *to wit*, as for tanned leather, tawed leather, or dressed leather, the same skin or hide, or piece of any skin or hide, is not to be further charged by this act under any other of the said denominations; any thing in this act contained to the contrary notwithstanding.

What is tanned leather,

Leather dressed in oil,

and tawed leather.

When the duties are paid under one denomination, not to be charged again.

IV. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all vellum and parchment which shall at any time or times within or during the said term of thirty two years, to be reckoned from the said four and twentieth day of June one thousand seven hundred and eleven, be made in Great Britain, or imported into the same, the several and respective rates and duties herein after expressed; that is to say,

Duty on vellum and parchment imported or made in Great Britain.

For and upon all vellum so imported a duty after the rate of one shilling for every dozen; and for all parchment so imported, a duty after the rate of six pence for every dozen, and proportionally for greater or lesser numbers or quantities, to be paid by the importers thereof respectively.

And for and upon all vellum which shall be made in Great Britain as aforesaid, a duty after the rate of one shilling for every dozen; and for all parchment which shall be made in Great Britain as aforesaid, a duty after the rate of six pence for every dozen, to be paid by the makers thereof respectively.

Duty on skins,
&c. imported,
to be paid by
the importer.

Goods landed
before entry;
&c. forfeited.

After duty
paid, skins
imported to
be marked by
the officer of
the customs.

Duties on im-
ported goods
how levied.

Imported
goods paying
ad valorem,
how ascer-
tained.

V. And be it further enacted by the authority aforesaid, that the several rates and duties by this act set or imposed upon all or any the said hides or skins, or pieces of hides or skins, vellum and parchment, or made wares, by this act chargeable, which shall be imported or brought into Great Britain as aforesaid, shall from time to time be satisfied and paid by the importer or importers of the same in ready money, upon his her or their entry or entries made; and before the landing thereof: and that in case any of the same commodities or manufactures shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported commodities and manufactures by this act chargeable as aforesaid, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof; *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform, or sue for such commodities or manufactures chargeable by this act as shall be so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of exchequer in *Scotland*, by action, bill, suit or information, wherein no essoin, protection, or wager of law, or more than one imparlance, shall be granted or allowed.

VI. And it is hereby further enacted by the authority aforesaid, that from and after the duties hereby granted upon such imported hides or skins shall be paid and satisfied, the officer or officers of the customs of the port or place where the same shall be imported, shall cause every such hide or skin to be marked with such distinct mark as this act directs, to be provided and used to denote the payment of the duty of such imported hides or skins as aforesaid.

VII. And be it further enacted by the authority aforesaid, that the said duties on all such commodities and manufactures chargeable by this act, as shall be imported or brought into Great Britain during the continuance thereof, shall be ascertained, secured, raised, uplifted, levied, recovered and answered, for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form as her Majesty's duties, called the subsidies upon poundage goods imported, or any of them, are by any law or statute now in force to be ascertained, secured, raised, uplifted, levied, recovered or answered, during the continuance thereof respectively.

VIII. And it is hereby declared and enacted, that the values of such of the said imported commodities and manufactures chargeable by this act, as are to pay duty *ad valorem* upon the importation thereof, shall in all cases be taken to be so much as such imported kinds are really worth to be sold at the port of importation, without any abatement for the duties thereupon charged by this or any former act; and that the respective customer or collector, or other person or persons, officer or officers of the customs for the time being, shall

shall receive and levy the said duty payable *ad valorem*, upon the oath of the merchant or importer accordingly, and such oath shall and may be administered, and all other matters done for ascertaining the said duties so payable *ad valorem*, in the same manner and form as are lawfully used and practised, or ought to be practised for ascertaining any other the duties payable *ad valorem*, upon the importation of leather.

IX. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act for or upon the said commodities or manufactures to be imported as aforesaid, as shall arise in *England, Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act on the said commodities and manufactures to be imported as aforesaid as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay or cause to be paid all the monies that they respectively shall receive of the said duties on the said commodities and manufactures to be imported as aforesaid (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act required to be paid into the exchequer.

Duties on imported goods to be under the commissioners of the customs.

X. And whereas in the first year of the reign of King *James the first* of happy memory, a good and wholesome statute was made concerning tanners, shoemakers, curriers, and other artificers in leather, wherein ample provision was made for the true and well tanning, currying and working of leather, and for and concerning the buying and selling of leather red and unwrought in open fairs and markets, and for such other matters and things relating to leather, as in the said statute are plainly and largely expressed, the due execution whereof hath been and is of great importance to the public good and service of this realm, and will very much contribute to the ascertaining and collection of several of the duties by this act intended to be granted; be it therefore enacted by the authority aforesaid, that all mayors, bailiffs, or other head officers for the time being in the several cities, boroughs and market-towns of this realm, and the respective lords of liberties, fairs and markets, and the masters and wardens of the several companies in the said act expressed, and all tanners, curriers, shoemakers, and other artificers, and all and every other person and persons whatsoever, who are or ought to be concerned in the execution of the said statute, or to give obedience thereunto, shall (under such pains penalties and forfeitures as are therein severally expressed) duly execute, observe and comply with the same statute, and all the clauses, matters and things therein contained in relation to the tanning, dressing, making, buying, selling, trying, sealing, registering, or other matters concerning leather, other than such as have been altered by any law or statute since that time made, and now in force.

Mayors, &c. and all tanners, &c. to execute and obey,
1 Jac. 1. c. 22.

XI. And for the better preventing the gashing and cutting of any hides in flaying thereof, whereby the same shall be impaired or hurt, it is hereby enacted, that from and after the four and twentieth day of *June* one thousand seven hundred and eleven, if the raw hide of any ox, bull, steer or cow, or the skin of any calf, shall wilfully or negligently be gashed, slaughtered or cut in the flaying thereof; or being gashed, slaughtered or cut as aforesaid, shall be offered to sale by any butcher or other person or persons whatsoever; then and in every such case the butcher or other person who impaired or hurt the said hide by gashing, slaughtering or cutting as aforesaid, or the person offering the same to sell, shall for every such offence forfeit and pay the sum of two shillings and six pence for every such hide, and one shilling for every such calve-skin, *to wit*, one moiety thereof to the poor of the parish where the same

Penalty on gashing hides.

same shall be found or offered to sale, and the other moiety thereof to such persons as will seize, inform, or sue for the same.

Penalty on
shaving hides
before tho-
roughly tan-
ned.

XII. And be it further enacted, that if any tanner or other person or persons, from and after the said four and twentieth day of *June* one thousand seven hundred and eleven, shall shave or cause to be shaved any hide or calveskin whatsoever, before the same be thoroughly tanned, whereby such hide or skin shall be impaired, and her Majesty's duty thereby diminished, every such hide or skin, or the value thereof, shall be forfeited, one moiety to the Queen, and the other moiety to him or them that will inform or sue for the same.

Her Majesty
or the treasury
to appoint
commissioners
for the duties
on *British* lea-
ther.

XIII. And for the better ascertaining, charging and securing the duties by this act set and imposed upon all hides and skins, and pieces of hides and skins, which within and during the said term of thirty two years shall be tanned, tawed, or dressed within *Great Britain*, according to the true meaning of this act, and for preventing frauds concerning the same; be it further enacted by the authority aforesaid, that it shall and may be lawful to and for her Majesty, her heirs and successors, or to and for the commissioners of the treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, on her Majesty's behalf, in writing to commissionate and appoint such and so many commissioners or persons as they shall think fit, by one or more commission or commissions, from time to time, to be her Majesty's commissioners for the receipt and management of the said duties by this act set or imposed upon all hides and skins, and pieces of hides and skins, tanned, tawed or dressed, or to be tanned, tawed or dressed in *Great Britain*; which said commissioners, or the major part of them respectively, shall and have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors, and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties, shall have out of the same such salaries and rewards for their respective services in relation to the said duties, as the said commissioners of the treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the said commissioners for the said duties respectively for the time being, shall from time to time cause all the monies to arise by or for the said duties upon hides and skins, and pieces of hides and skins, to be tanned, tawed or dressed in *Great Britain*, and for the said vellum and parchment to be made in *Great Britain* (the necessary charges of managing, collecting and raising the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties, forfeitures and disabilities herein after expressed.

The money to
be paid into
the exchequer.

Duty paid *ad*
valorem, how
ascertained.

XIV. And it is hereby enacted and declared, that the value of such hides and skins, or pieces of hides and skins, tanned, tawed or dressed in *Great Britain*, as are to pay duty *ad valorem* as aforesaid, shall in all cases be taken to be so much as they respectively shall then be really and *bona fide* worth to be sold for or will yield at the next market, without respect to the duty hereby granted; and that the collector for the time being shall receive the said duties payable *ad valorem* accordingly, upon the oath of the tanner, tawer, dresser or maker respectively, to be administered as is herein after directed.

Tanners, &c.
to give notice
to the officers
of their names
and places of
abode, and of
their tan-
yards, &c. and
pits, &c.

XV. And it is hereby further enacted by the authority aforesaid, that all and every tanner, bazil tanner, currier, tawer, *Spanish* leather-dresser, and all other dressers of hides or skins, or pieces of hides or skins, to be tanned, tawed or dressed in wooze, mill, allom, salt, oil, meal, or other materials whatsoever, and all and every maker of vellum and parchment in *Great Britain*, shall, before the twentieth day of *July* one thousand seven hundred and eleven, give notice in writing to some one or more of the proper officer or officers to be appointed for the next market to the place where any tan-house, tan-

tan-yard, work-house, mill, or other place, shall be made use of for the tanning, tawing or dressing any such hides or skins, or pieces of hides or skins; or making any such vellum or parchment as aforesaid, of their respective names and places of abode, and of every such tan-house, tan-yard, work-house, mill or other place, for the tanning, tawing and dressing any such hides or skins, or pieces of hides or skins, vellum and parchment as aforesaid, by them respectively used, and of the number and situation of pits and fats in them, or any of them, and the numbers and kinds of the hides and skins, or pieces of hides and skins, then being in the said pits and fats respectively; and that all and every such tanner, tawer, currier, dresser and maker as aforesaid, as often as he she or they shall change their places of tanning, tawing or dressing of such hides or skins, or pieces of hides and skins, or making such vellum or parchment, and all and every person and persons who shall at any time or times hereafter, during the continuance of this act, be the tanner, tawer, currier or dresser of any such hides or skins, or pieces of hides or skins, or be the maker of any such vellum or parchment as aforesaid, shall give or leave the like notice of their respective names and places of abode, and of their tan-houses, yards, work-houses, mills, or other places where they shall tan, taw or dress, or intend to tan, taw or dress any such hides or skins, or pieces thereof, or make any such vellum or parchment as aforesaid, before they or any of them do presume to make use of such tan-house, yard, work-house, mill, or other place, or any pits or fats therein; to the end the said officers may from time to time have due knowledge of all such tan-houses, tan-yards, work-houses, mills, or other places, with the number and situation of fats and pits where such hides or skins, or pieces thereof, shall be tanned, tawed or dressed, and where the said vellum and parchment shall be made, and be the better enabled to take an account of all hides and skins, and pieces of hides and skins, vellum and parchment, chargeable by this act, that so her Majesty may be the better answered the duties for the same: and if any such tanner, tawer, currier, dresser or maker as aforesaid, shall neglect to give or leave such notice as is required by this act as aforesaid, he she or they shall for every such offence forfeit the sum of fifty pounds; one third part thereof to her Majesty, her heirs or successors, and the other two thirds to him or them that shall inform or sue for the same. on forfeiture of 50*l*.

XVI. And the better to prevent any frauds or concealments whereby her Majesty, her heirs or successors, may be injured or deprived of her or their dues; be it further enacted, that the several tanners, tawers, dressers and makers aforesaid, during the continuance of this act, shall not make use of any place or places for the drying or keeping the said hides or skins, or any pieces of hides or skins, vellum or parchment, chargeable by this act, other than such place or places whereof he she or they shall first have given notice to the proper officer of the said duties to be the usual place or places for his her or their drying or keeping the same; and that the respective tanners, tawers, dressers and makers aforesaid, shall from time to time give or send notice in writing to the proper officer for the said duties, of the time when such tanner, tawer, maker or dresser, shall take his her or their hides or skins, or pieces of hides or skins, or any of them, or any vellum or parchment, out of the mill, wooze, liquor, oil, or other materials, wherein the same shall be tanned, tawed, steeped or dressed, in order to be dried; which notice shall from time to time be given or sent two days at the least before the taking such hides or skins, or pieces thereof, or the said vellum or parchment out of the said wooze, mill, liquor, oil, or other materials, or before the hanging up or disposing the same to be dried; and that the respective tanners, tawers, dressers and makers aforesaid, shall from time to time, permit and suffer the proper officers of the said duties, and they are hereby impowered, to take an account of the number and quantity of all hides and skins, or pieces thereof, vellum and parchment, which any such tanner, tawer, dresser or maker, by or for himself or themselves, or by or for any other person or persons, Tanners, &c. to give notice of their places for drying or keeping hides, &c.
and when they take them out of the mill, &c.
and to permit officers to take an account.

persons, shall (at any time or times from and after the said four and twentieth Day of *June* one thousand seven hundred and eleven, during the said term of thirty two years) take out of the wooze, mill, liquor, oil, or other materials, wherein the same shall have been tanned, tawed, steeped, dressed or made, in order to be dried; and shall within two days after the taking out of the said wooze, mill, liquor, or other materials aforesaid, and before the carrying away the same from the usual place or places where such hides or skins, or pieces thereof, or such vellom or parchment, are or shall be usually dried, make true entry with the proper officer or officers, of the number and quality of the hides, skins, and the pieces of hides and skins so taken out to be dried, and shall verify such entry upon oath; which oath any justice of the peace, or the collectors or supervisors that shall be appointed for the said duty in their respective districts, are hereby impowered to administer, to the end the respective duties for the same may be answered as is herein after directed; and that no tanner, tawer, dresser, or maker of such hides or skins, or pieces of hides or skins, or such vellom or parchment, so taken out of the wooze, mill, liquor, or materials aforesaid, after the said four and twentieth day of *June*, at any time or times during the term aforesaid, shall remove, carry, or send away, or suffer to be removed, carried, or sent away the same, or any part thereof, from their respective yards, workhouses, or other places where they shall usually dry such hides or skins, or pieces of hides or skins, or such vellom or parchment, unless the duty payable by this act for such hides and skins, and pieces of hides and skins, and for such vellom and parchment respectively so to be removed, be first charged and entered, and a mark be put thereupon to denote the charge and entry thereof as this act directs.

and within two days to make entry on oath.

Goods not to be removed before entred and marked.

Officers may enter tan-yard, &c.

Owner refusing entrance, forfeits 10*l*.

Tanner, &c. using private tan-yard, &c.

or not giving timely notice,

or not making due entries, or removing,

or concealing skins, &c.

forfeits 20*l*. and Kings so concealed.

XVII. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the officer and officers so to be appointed, at all seasonable times in the day-time, to enter into any tan-yard, work-house, ware-house, mill, or other house or place used by any such tannier, tawer, currier, or dresser of any hides or skins, or pieces of hides or skins, or by any maker of vellom or parchment, chargeable by this act, or where any such shall be lodged, to search and see what quantities of such hides and skins, or pieces of hides and skins, vellom and parchment, are taken out of the wooze, mill, liquors, or other materials as aforesaid, in order to be dried or made fit for sale or use; and if any owner or occupier of any such tan-yard, work-house, or other place as aforesaid, shall at any time or times refuse entrance to the officer or officers as aforesaid, he she or they shall for every such refusal forfeit the sum of ten pounds; one third part thereof to the use of her Majesty, her heirs and successors, and the other two thirds to the use of him or them who will inform or sue for the same: and if any tanner, tawer, currier, or dresser of any hides or skins, or pieces of hides or skins, or any maker of vellom or parchment, chargeable by this act, shall endeavour to defraud her Majesty, her heirs or successors, of any duty by this act payable, by using any private tan-yard, work-house, pit, fat, mill, or place for the tanning, tawing, steeping, dressing, drying or keeping the same, contrary to this act; or by not giving or sending such timely notice of taking his her or their hides or skins, or pieces of hides or skins, out of the wooze, mill, liquor, oil, or other materials, as this act requires; or by not making due entries, and giving an account of the said hides and skins, or pieces thereof as aforesaid; or by removing, sending or carrying away the same, or any part thereof, contrary to this act; or shall fraudulently hide or conceal, or cause to be hid or concealed, any of the said hides or skins, or pieces thereof, vellom or parchment, chargeable by this act, to the intent to deceive her Majesty, her heirs or successors, of her or their just dues for the same; that then and in every such case, for every such offence, the party so offending shall forfeit the sum of twenty pounds; one moiety whereof to the Queen, and the other moiety to him or them who will inform or sue for the same; and moreover, in all such cases

cases all such hides and skins, and pieces of hides and skins, vellom and parchment, which shall be found in any such private tan-yard, work-house, ware-house, mill or place, or for which no such entry shall be made, or that shall be so unlawfully removed, sent or carried away contrary to this act, or shall be fraudulently hid or concealed, or the value thereof, shall be forfeited, *to wit*, one moiety thereof to the use of her Majesty, her heirs and successors, and the other moiety thereof to the person or persons who will seize, inform or sue for the same.

XVIII. And for the better collection, receiving and levying of the said rates and duties upon the said several kinds of hides and skins, and pieces of hides and skins, and upon vellom and parchment, by this act severally charged as aforesaid; be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who at any time or times within or during the said term of thirty two years, shall tan, taw or dress any hides or skins, or pieces of hides or skins whatsoever, chargeable by this act, shall, at their several yards or places by them respectively used for drying the same, provide and keep, at their own costs and charges, sufficient and just scales and weights for weighing of all such hides and skins, and pieces of hides and skins, which they respectively shall tan, taw or dress, and for which the said duties are to be paid by weight as aforesaid; and that such and so many sworn officers for the said duties, as shall be sufficient and necessary for the weighing the said hides and skins, and pieces thereof, and performing such other matters and things as are to be performed by such officer or officers at every such yard or dressing place, shall be appointed, and give due attendance for that purpose.

Tanners, &c.
to keep scales
and weights.

Sworn officers
to be appointed
for weighing.

XIX. And it is hereby further enacted by the authority aforesaid, that every such tanner, tawer or dresser of any such hides or skins, or pieces of hides or skins, and every maker of vellom or parchment, shall from time to time, before any such hides or skins, pieces of hides or skins, or such vellom or parchment, shall be removed from his her or their yards, workhouses, places of dressing, drying or keeping the same respectively, give notice in writing, by the space of two days, to the proper officer or officers for the said duties, of all hides and skins, pieces of hides and skins, and all such vellom and parchment, as he she or they shall intend to remove, to the intent that the officers for the said duties may ascertain the duties payable for the same; for the giving of which notice he she or they shall not be obliged to go further than the next market town: and every such tanner, tawer or dresser, shall permit all such hides or skins for which the duties are to be charged and paid by weight, to be weighed by the proper officer or officers at the yard or place where the same shall be dried or kept, before the same shall be removed as aforesaid, and shall bring or cause the same to be brought to the scales, and assist in weighing thereof; and shall also permit the officer for the said duties to take an account of the numbers and qualities of all such skins and hides, or pieces of skins and hides, vellom and parchment so intended to be removed, whereof the duty is to be paid by tale; and shall likewise ascertain the value of all such skins and hides, or pieces of skins and hides so intended to be removed, whereof the duty is to be charged and paid *ad valorem*, by the oath of the said respective tanners, tawers, dressers or makers thereof as aforesaid: which oath any justice of the peace, or the said respective officer or officers, are hereby impowered to administer, before any such skins or hides, or pieces of skins or hides, be removed from the places of drying or keeping the same respectively.

Tanners, &c.
to give notice
to the officers
two days be-
fore removal
of hides, &c.

and to assist
the officer in
weighing or
telling, and to
ascertain the
value.

XX. And it is hereby further enacted by the authority aforesaid, that from and after the duties of the said skins and hides, pieces of skins and hides, vellom and parchment, so intended to be removed, shall be ascertained by weight, tale, or *ad valorem* as aforesaid, the proper officer or officers for the said duties shall fairly enter in a book to be kept by him or them for that purpose, the respective weights, tales, and value of all such hides and skins, pieces

Officer to
make a return
in writing.
See 5 Geo. 1.
c. 2. § 10.

and leave a copy thereof with the tanner, &c.

Officer to mark each hide, &c.

Officers to mark the hides, &c. where tanner, &c. desires.

In London, &c. duties to be paid in 14 days, in other places in six weeks.

Payment at the next market town.

Penalty on non-payment, double the sum, &c.

pieces of hides and skins, vellum and parchment, whereof the duties shall have been so ascertained as aforesaid; and shall make thereof a return or report in writing to the respective commissioners, or the collectors or other persons by them appointed to receive the same, leaving a true copy thereof under his hand with the respective tanners, tawers, dressers and makers of such hides and skins, pieces of hides and skins, vellum and parchment. Which return or report of the said officer or officers shall be a charge upon the tanners, tawers, dressers and makers of such hides and skins, pieces of hides and skins, vellum and parchment respectively.

XXI. And it is hereby further enacted by the authority aforesaid, that immediately from and after the duty of the said hides and skins, pieces of hides and skins, vellum and parchment so intended to be removed, shall be ascertained by weight, tale, or *ad valorem* as aforesaid, and an entry made thereof in a book to be kept by the said officer or officers as aforesaid, the said officer or officers who shall so have ascertained the same, shall cause every hide or skin, and every piece of a hide or skin, and all vellum and parchment, whereof the duty shall be so ascertained, to be marked with such mark as this act directs to be provided and used, to denote the charging of such duty as aforesaid.

XXII. Provided always, that in case any such tanner, tawer, dresser or maker of such hides or skins, pieces of hides and skins, vellum or parchment, shall desire the said mark to be made upon any particular part thereof, then the officer or officers so appointed to mark the same, shall mark the same accordingly.

XXIII. And it is hereby further enacted by the authority aforesaid, that the respective tanners, tawers, dressers and makers of such hides and skins, pieces of hides and skins, vellum and parchment, shall pay off and discharge all the duties of the said hides and skins, pieces of hides and skins, vellum and parchment so marked as aforesaid, in manner herein after mentioned; that is to say, such of the said duties as shall arise within the cities of *London* and *Westminster*, and the limits of the weekly bills of mortality, to the receiver of the said duties at the head office of the said commissioners, within fourteen days after the same shall be marked as aforesaid; and such of the said duties as shall arise and be payable in the other parts of *Great Britain*, within six weeks after the same shall be so marked and stamped as aforesaid, to the respective collectors that shall be appointed to receive the same: and the officers to be appointed for collecting and receiving the duties hereby granted, shall, and they are hereby required to give receipts under their hands *gratis*, and without delay, for all the monies they shall from time to time receive by virtue of this act, to or for the use of such person or persons as shall pay the same.

XXIV. Provided always, that no person or persons shall be obliged for the payment of the said duties, to go farther than the next market town to the respective places where the same shall be so marked as aforesaid.

XXV. And be it further enacted by the authority aforesaid, that every such tanner, tawer, dresser or maker of such hides and skins, pieces of hides and skins, vellum and parchment chargeable with the said duties, who shall neglect or refuse to make such payment as aforesaid, shall forfeit and lose for every such offence double the sum of the said duty whereof the payment shall be so refused or neglected: and that no such tanner, tawer, dresser or maker, or other person, after such default made, shall send, deliver, or carry out any hides or skins, pieces of hides or skins, vellum or parchment, until he she or they have or hath paid and cleared off his her or their duty as aforesaid, on pain to forfeit double the value of such hides or skins, pieces of hides or skins, vellum or parchment, so delivered or carried out.

XXVI. And be it further enacted by the authority aforesaid, that if any tanner, tawer, dresser or maker of any hides or skins, or pieces of hides or skins chargeable by this act, shall not at their respective yards or other places for

for drying the same, keep just scales and weights as this act directs, or shall not permit his her or their hides or skins, or pieces of hides or skins, which are to be weighed at such yards or drying places as aforesaid, to be there weighed; or neglect or refuse to bring the same to the scales, or assist at the weighing of the same as this act requires; or if any tanner, tawer or dresser of hides or skins, or pieces of hides or skins, or any maker of vellom or parchment chargeable by this act, shall remove or convey, or cause or procure to be removed or conveyed from his her or their yard or drying place any of the said hides and skins, or pieces of hides and skins, or any such vellom or parchment, before the said duties shall be fully charged by weight or tale, or *ad valorem*, as this act in the respective cases doth require, and before the same hides or skins, or pieces of hides and skins, and such vellom and parchment respectively shall be marked, to denote the charging of the duty as this act directs; or if any buyer or contractor shall take or carry away, or cause or procure to be carried away from any such yard or drying place any of the kinds of hides or skins, or pieces of hides or skins, vellom or parchment, before the same shall be marked as this act directs; that then and in every such case all and every such tanners, tawers, dressers, makers, buyers, contractors, or other persons respectively, shall for every such offence forfeit and lose the sum of fifty pounds, *to wit*, one moiety thereof to the Queen, and the other moiety to him or them that will inform or sue for the same; and moreover, that all the hides and skins, and pieces of hides and skins, vellom and parchment, which shall be sold or removed contrary to this act, shall be forfeited, and shall and may be seized by any of her Majesty's officers for her Majesty's use.

Tanner not keeping just scales, &c.

or removing his hides, &c. before the duty is charged,

or before marking,

and the buyer or contractor,

to forfeit 50*l.* and the hides, &c. so removed.

XXVII. And be it further enacted by the authority aforesaid, that every tanner, tawer and dresser of any hides or skins, or pieces of hides or skins, and every maker of vellom and parchment in *Great Britain*, shall once in every three months at the least, make an account with the proper officer of every division or district respectively, of and for all the hides and skins, and pieces of hides and skins, which such tanner, tawer, dresser or maker respectively, by himself or any other within the time of every such account, shall have taken out of the wooze, mill, liquor or ingredients used for tanning, tawing, steeping dressing or making the same; and of his entries thereof with the officer; and shall at the same time balance the said account by hides or skins, or pieces of hides or skins, vellom or parchment, for which the duty shall then have been charged as aforesaid, and by such hides and skins, and pieces of hides and skins, vellom and parchment, then remaining in his possession unmarked, for which the duty shall not have been charged as aforesaid: which account (if demanded) every such tanner, tawer, dresser or maker shall truly and faithfully make from time to time under the penalty of fifty pounds, *to wit*, one moiety to the Queen, and the other moiety to him or them who shall inform or sue for the same: and that every such officer upon the taking of every such account, shall inform himself concerning the truth or falshood thereof; to the end and purpose that if such tanner, tawer, dresser or maker, shall have unlawfully conveyed any of the said hides or skins, or pieces of hides or skins, vellom or parchment contrary to this act, or shall have defrauded her Majesty, her heirs or successors, of any part of the duties hereby payable for the same, he may be proceeded against in such manner and form, and for such penalties and forfeitures, as are by this act prescribed for such offence.

Tanner, &c. to account with the officer once in 3 months,

on penalty of 50*l.*

XXVIII. Provided always, and be it further enacted and declared by the authority aforesaid, that all and every collar-makers, glovers, bridle-cutters and others who dress any skins or hides, or pieces of skins or hides in oil, allom and salt or meal, or with other ingredients, and who cut and make the same into wares, shall be accounted tawers or dressers within this act, and shall be subject to such rules and directions, and under such penalties and forfeitures for securing the duties of the hides and skins, or pieces of hides

Collar-makers, &c. who dress skins, accounted tawers.

and skins, which they shall so dress, as are by this act prescribed in that behalf, and shall be charged with the duties for the same (by weight, tale, or *ad valorem*, as this act in the respective cases doth direct) before such hides and skins, or pieces of hides and skins, shall be respectively cut or converted into made wares.

Duty on stock
in hand 24
June 1711.

XXIX. And whereas several tanners, tawers, dressers, curriers, sellers of hides or skins, or pieces of hides or skins, tanned, tawed or dressed, shoe-makers, coach-makers, collar-makers, bridle-cutters, saddlers, trunk-makers, bottle-makers, merchants, and other dealers in hides or skins tanned tawed or dressed, and several makers of vellum and parchment, stationers, book-binders, the commissioners and officers for the duties on stamp vellum, parchment and paper, and other traders or dealers in vellum and parchment respectively, have or may have on the four and twentieth day of *June* one thousand seven hundred and eleven, several stocks or quantities of such hides and skins, and pieces of hides and skins tanned, tawed or dressed, not made into wares, and several stocks and quantities of vellum and parchment, all which are respectively of the produce of *Great Britain*, or imported into the same; be it further enacted by the authority aforesaid, that all and every such tanner, tawer, dresser, currier, seller, shoe-maker, coach-maker, trunk-maker, bottle-maker, merchant, and other dealer in such hides or skins, and all and every such makers of vellum and parchment, commissioners and officers of the stamp duties, stationers, book-binders, and other traders and dealers in vellum and parchment, having on the said four and twentieth day of *June* one thousand seven hundred and eleven, in his her or their custody or possession, or in the custody or possession of any other person or persons for his her or their use, benefit or account, any stock or quantity of such hides or skins, or pieces of hides or skins tanned, tawed or dressed, not made into wares, or any stock or quantity of vellum or parchment within the realm of *Great Britain*, being for sale, shall yield and pay to her Majesty for the same, so much money as one half part of the rates or duties by this act imposed on the like respective commodities to be tanned, tawed, dressed or made in *Great Britain*, or to be imported into the same after the commencement of this act shall amount unto; the said half part for the said stocks to be paid within three months after the said four and twentieth day of *June* one thousand seven hundred and eleven.

XXX. And to the end the said stocks may be known and discovered, and the said rates for the same may be ascertained and answered; be it further enacted by the authority aforesaid, that all and every the said tanners, and others before mentioned, shall deliver or cause to be delivered on or before the twentieth day of *July* one thousand seven hundred and eleven, to the proper officer to be appointed in this behalf, a particular in writing, signed by themselves or their appointments, of their several stocks before mentioned, describing the whole quantities of each kind as follows; that is to say, by the weight and tale of such of the said commodities as are to be charged with the said duty by weight, and by the tale of such of the said commodities as are to be charged with the said duties by tale only, and by the quantities and values of such of the commodities in the said stock as are by this act to pay duty *ad valorem*, and shall verify the said particular upon oath, to the best of his knowledge and judgement; which oath shall and may be administered by any justice of the peace, or by the collector or supervisor for the said duties; and the said officers to be appointed for this purpose, are hereby authorized and impowered to enter into any shops, warehouses, or other places whatsoever where any such stock shall be or remain, there to view the same, and to take an account thereof: and all and every the said person or persons chargeable as aforesaid for their respective stocks, shall be obliged by force and virtue of this act, if thereunto required, to permit and suffer the proper officer to make such entrance and view as aforesaid; and if any such person or persons shall refuse to permit or suffer such officer to enter into their shops, warehouses or other places (if thereunto required) there to view

view the said stock as aforesaid, or any part thereof, then every such person for such refusal shall forfeit the sum of fifty pounds; one moiety thereof to the Queen, and the other moiety to him or them who will inform or sue for the same.

XXXI. And it is hereby enacted, that the collector upon the receipt of any such duties for stock shall give a receipt for the same *gratis*; and in case such duties for stock shall not be paid on or before the four and twentieth day of *September* one thousand seven hundred and eleven, or if before that time the same be not secured to be paid on or before the four and twentieth day of *December* one thousand seven hundred and eleven (which security the proper officers are hereby impowered to take by bond in her Majesty's name, and to her use) then such officer or officers shall and may, by virtue of this act, levy such duties for the said stock that shall not be paid or secured, by distress of the goods and chattles of the person or persons, bodies politic or corporate liable thereunto, and for non-payment may sell such distress within ten days, rendring the overplus (if any be) to the owner, after satisfaction of the duty and charges of the said distress.

XXXII. Provided always, that if any such person or persons chargeable for such stock, shall pay or cause to be paid his or their duties for the same within the space of three months, he she or they shall be allowed for such prompt payment after the rate of ten pounds *per centum per annum* for every sum so advanced.

XXXIII. And be it enacted by the authority aforesaid, that in case any of the said tanners, tawers, dressers, curriers, sellers, shoe-makers, coach-makers, collar-makers, bridle-cutters, merchants, trunk-makers, bottle-makers, and other dealers in hides or skins tanned, tawed or dressed, or any of the said makers of vellom and parchment, commissioners, officers, stationers, book-binders, and other traders or dealers in vellom and parchment, having on the said four and twentieth day of *June* one thousand seven hundred and eleven, in his her or their custody or possession, or in the custody or possession of any other person or persons for his her or their use, benefit or account, any such stock as aforesaid, shall neglect to give a particular of the same in such manner and form as aforesaid, on or before the twentieth day of *July* one thousand seven hundred and eleven, or shall wittingly or willingly omit or leave out of the same, any part of his her or their said stock to the intent to defraud her Majesty, or shall fraudulently remove, carry away, or conceal his her or their said stock, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, that then and in every such case he she or they so offending, for every such offence shall forfeit the sum of fifty pounds, *to wit*, one moiety thereof to the Queen, and the other moiety to him or them who will inform or sue for the same; and in all and every such case and cases the stock or quantity of hides or skins, and pieces of hides and skins, vellom and parchment, for which no such particular shall have been given, or which shall be fraudulently omitted out of the same, or which shall be so concealed or carried away before her Majesty's duties shall be paid or secured, shall be forfeited, and shall and may be seized by any of her Majesty's officers as aforesaid for her Majesty's use.

XXXIV. And it is hereby further enacted by the authority aforesaid, that from and after the duties of the said stock of any hides or skins, or pieces of hides or skins, vellom and parchment, shall be paid or secured as aforesaid, the officer or officers for the said duties shall cause every such hide or skin, and every piece of a hide or skin, and all vellom and parchment, whereof the duty shall be so paid or secured as aforesaid, to be marked with such distinct mark as this act directs to be provided and used to denote the paying or securing such duty as aforesaid.

XXXV. Provided always, and be it further enacted by the authority aforesaid, that no fee or reward shall be had or taken by any of the said officers from any of the said tanners, tawers, curriers dressers, buyers or sellers of hides

No fee for entries, &c.

hides or skins or others, for any entries, accounts, permissions, certificates, marks or receipts before in this act mentioned, or any of them; under the penalty of five pounds, to be forfeited to the party grieved for every such offence.

Two Justices
of the place to
hear com-
plaints.

XXXVI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any two or more of the justices of the peace for the time being, residing near to the place where any forfeiture upon this act shall be incurred, or any offence against this act shall be committed, in any wise relating to the said hides or skins, or pieces of hides or skins, vellum or parchment, chargeable by this act, or any the duties thereupon, or the powers and authorities hereby granted, or where any offence shall be committed against the said recited act of the first year of the reign of King *James* the first, to hear and determine the same: which said justices of the peace are hereby authorized and required, upon any information exhibited, or complaint made in that behalf, within three months after any seizure made, or such offence committed, to summon the party accused, and also the witnesses on either side, and upon the appearance, or contempt of the party accused in not appearing (upon proof of notice given) to proceed to the examination of the witness or witnesses upon oath (which oath they are hereby empowered to administer) and to give judgement or sentence accordingly; and where the party accused shall be convicted of the offence alledged against him, to award and issue warrants under their hands for the levying any pecuniary penalty or penalties so adjudged on the goods of the offender, and to cause sale to be made thereof in case they shall not be redeemed within six days, rendering the party the overplus, if any: and if either party shall find himself aggrieved, or remain unsatisfied in the judgement of the said justices, then he or they shall or may, by virtue of this act, complain or appeal to the justices of peace at the next general quarter sessions for that county, riding or place, who are hereby empowered to summon and examine witnesses upon oath, and finally to hear and determine the same, and, in case of conviction, to issue warrants for levying the penalties as aforesaid.

Appeal to
quarter ses-
sions final.

Justices may
mitigate pe-
nalties to r-
fourth.

XXXVII. Provided nevertheless, that it shall and may be lawful to and for the said respective justices, where they shall see cause, to mitigate or lessen any such penalties in such manner as they in their discretion shall think fit, the reasonable costs and charges in the officers, as well in making the discovery as in the prosecution of the same, being always allowed over and above such mitigation, and so as such mitigation do not reduce the penalties to less than one fourth part thereof, over and above the said costs and charges; any thing contained in this act to the contrary notwithstanding.

Commissioners
have the same
power as com-
missioners of
excise.

XXXVIII. Provided always, and it is hereby enacted, that such commissioners or persons as shall be appointed in pursuance of this act to be the commissioners for the said duties upon hides and skins tanned, tawed or dressed in *Great Britain*, shall and may have and exercise the same jurisdiction, power and authority, and shall and may adjudge, determine, mitigate and order, in all cases and matters relating to the said duties on hides and skins, and pieces thereof, tanned, tawed or dressed in *Great Britain*, and to the said duties on vellum and parchment made in *Great Britain*, as the commissioners of excise upon beer ale and other liquors may or lawfully can exercise, adjudge, determine, mitigate or order in the like cases and matters relating to the said duties of excise by any law or statute now in force.

See to Ann.
c. 26. § 5, 6.

XXXIX. And to the end that all and every person and persons who shall export any hides or calve-skins tanned, tawed or dressed, which shall have been duly marked with such mark or stamp as aforesaid, denoting the charging of the duty payable by this act for the same as aforesaid (any hides or calve-skins, being part of the said stock in hand, always excepted;) and that all and every person and persons who shall export any boots, shoes, gloves, or other manufactures made of any kind of leather chargeable by this act to

pay

pay a duty by weight, may respectively, upon the exportation of such hides or calve-skins, or any such made wares as are last mentioned, receive such respective allowances as are herein after expressed; be it further enacted by the authority aforesaid, that upon the shipping of any such hides or calve-skins (except before excepted) or any of the made wares last mentioned, for exportation into foreign parts, and upon sufficient security to be first given to the customer, or collector of the customs of the port from whence such exportation shall be made (which security they have hereby power to take in the name and to the use of her Majesty, her heirs and successors) that such hides, calves-skins, and such made wares last before mentioned so shipped, or any part thereof, shall not be relanded or brought on shore again in any port or part of *Great Britain*, the said customer or collector shall give to the exporter thereof a certificate or debenture in writing, of the kinds and quantities and weight of the hides, calve-skins, and such made wares so exported, for which security shall have been given as aforesaid.

Drawback of 2-thirds of the duties on exportation of hides or calve-skins, or leather manufactures.

XL. And it is hereby enacted, that upon producing such certificate or debenture for any quantity of such hides or calve-skins so exported, to the collector of the said duties at the port where the said hides or calve-skins shall be exported, in every such case the same collector shall forthwith, out of the monies in his hands for her Majesty's use of the same duties, and in default thereof, then the commissioners for the same duties shall repay, or cause to be repaid to the person or persons who shall produce such certificate or debenture from the said customer or collector of the port aforesaid, two thirds of the duties which were before charged for the said hides or calve-skins so exported or shipped to be exported as aforesaid: such hides and calve-skins as shall have been charged as stock in hand as aforesaid, always excepted.

A drawback of 1 d. 2 q. per lb. is allowed on exportation of manufactures of tanned leather by 12 Ann. st. 2. c. 9. § 64.

XLI. And it is hereby further enacted, that upon producing a certificate or debenture of the said customer or collector of such port as aforesaid, of any quantity of such boots, shoes, gloves, or such other manufactures as are before described or mentioned, which shall be so shipped to be exported for foreign parts, to the commissioners who shall be appointed for the management of the said duties upon leather, or to the collector of the same duties at the said port of exportation, in every such case the said commissioners or such collectors shall, out of the monies which shall be in his or their hands of the said duties by this act granted, pay to the person or persons who shall bring such certificate or debenture of the said customer or collector of the port, an allowance after the rate of two thirds of the duty which by this act was chargeable by weight upon the leather of which such boots, shoes, gloves, or other manufactures shall have been made, although the mark or stamp to denote the charging or payment of the duty cannot or do not appear upon such made wares respectively; any thing herein contained to the contrary notwithstanding.

Drawback to be paid though the mark denoting the duty, do not appear on made wares.

XLII. And it is hereby further enacted, that if any hides, calve-skins, boots, shoes, gloves, or other manufactures of leather, shipped to be exported as aforesaid, shall be relanded or put on shore again within *Great Britain*, the same, and treble the value thereof, shall be forfeited; to wit, one moiety thereof to the Queen's Majesty, and the other moiety to such person or persons who shall seize, inform, or sue for the same.

Such goods relanded forfeited, and treble value.

XLIII. Provided always, that no wares made of hides or skins shall be entitled by this act to any drawback as made wares, in respect only of their being curried or dressed by the currier; any thing in this or any former act contained to the contrary notwithstanding.

Goods curried only, not entitled to a drawback.

XLIV. And be it further enacted by the authority aforesaid, that the respective commissioners of her Majesty's customs in *Great Britain*, shall on or before the four and twentieth day of *June* one thousand seven hundred and eleven, provide such and so many marks or stamps of the same kind with which all the hides and skins, and pieces of hides and skins imported as

Commissioners of customs to provide stamps for hides, &c. imported.

Commissioners
of this duty to
provide stamps
for hides, &c.
tanned, &c. in
Great Britain.
5 Geo. 1. c. 2.
§ 9, 10.

Officers not to
damage the
hides, &c. in
marking.

Forging
stamps, &c.
felony.

Commissioners
and subordi-
nate officers to
be sworn.

Pates and tails
to pay 15l. per
cent. *ad valo-*
rem, and not
to be marked.

aforesaid, during the continuance of this act, shall be marked or stampd upon payment of the duties thereof as aforesaid; and shall cause the said marks or stamps to be distributed amongst the respective officers of the customs for that purpose. And that the respective commissioners to be appointed for managing the said duties upon hides and skins tanned, tawed or dressed in *Great Britain*, and the said duties upon vellom and parchment made in *Great Britain*, shall on or before the said four and twentieth day of *June* one thousand seven hundred and eleven, provide such and so many marks or stamps of one and the same kind (but differing from the marks or stamps last before mentioned) with which all the hides and skins, and pieces of hides and skins tanned tawed or dressed in *Great Britain*, and all the vellom and parchment made in *Great Britain*, during the continuance of this act, upon the charging of the said respective duties for the same, shall be stamped and marked; and also so many stamps and marks of one other kind, with which all the stock of hides and skins, and pieces of hides and skins, and all vellom and parchment in *Great Britain*, on the said four and twentieth day of *June*, upon payment or securing the said duties as aforesaid, shall be stamped and marked: and shall cause the said respective marks or stamps to be distributed to the respective officers for the several purposes before mentioned. Which officers are hereby enjoined and required in using the same to do no hurt or damage, or the least damage that may be to the hide or skin, or the piece of an hide or skin, or to the vellom or parchment to be so marked. And the said respective commissioners in providing the said respective marks or stamps, shall take care that they be so contrived that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited: and that the said marks and stamps, or any of them, shall or may be altered or renewed from time to time as her Majesty, her heirs or successors, shall think fit. And if any person or persons whatsoever shall at any time or times hereafter counterfeit or forge any stamp or mark to resemble any stamp or mark which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same upon any hide or skin, or piece of any hide or skin, or any vellom or parchment, thereby to defraud her Majesty, her heirs and successors, of any of the said duties hereby granted, or shall utter, vend or sell any hide or skin, or piece of any hide or skin, vellom or parchment, with such counterfeit mark or impression thereupon, knowing such mark or impression to be counterfeited, then every such person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy.

XLV. And it is hereby provided and enacted by authority aforesaid, that every person who shall be appointed a commissioner for the duties last mentioned, and every subordinate officer under the said commissioners, who shall receive any salary or allowance in respect of his office, shall, before his acting in his respective trust, take an oath for his due and faithful execution of the same according to this act; which oath shall and may be administered to any such commissioner by any other person who shall be appointed a commissioner as aforesaid, and to the said officers respectively by any one of the said commissioners, or by one justice of the peace, who shall give to the officer a certificate thereof *gratis*.

XLVI. Provided also, and it is hereby enacted and declared by authority aforesaid, that such small pieces as have been commonly called pates and tails, and are tanned after they are cut off from the hides, shall not be charged with the said duty to be paid by weight, but shall be chargeable with the said duty of fifteen pounds *per centum ad valorem*, to be paid before they be removed from the place of drying or keeping the same; and that the collector upon receiving the said duty *ad valorem* for such pates and tails, shall give an acquittance, expressing the number thereof, without marking them, or any of them; any thing herein contained to the contrary notwithstanding.

XLVII. Pro-

XLVII. Provided always, and it is hereby declared and enacted by the authority aforesaid, that no bill, plaint or information shall be brought or sued forth in any of her Majesty's courts of record at *Westminster* for any offence against this statute, touching or concerning the duties hereby granted for or upon any hides or skins, or pieces of hides or skins, vellom or parchment tanned, ~~tawed~~, dressed or made in *Great Britain*, in cases where such offences are by this act cognizable by justices of the peace; nor shall any *certiorari* be brought or allowed to remove any the proceedings of the justices of the peace relating to the same offences, or any forfeitures or penalties for the same, but that the determination of the justices of the peace in the county where such offence or offences shall be committed, shall, in manner and form aforesaid be final to all intents and purposes whatsoever; any thing herein contained to the contrary thereof notwithstanding.

No information at *Westminster* in cases cognizable by justices, &c.

XLVIII. And to the end all the rates and duties by this act granted for and upon such hides and skins, and pieces of hides and skins, made wares, vellom and parchment, as are above mentioned, may be duly and certainly raised, and the same (except the necessary charges of raising and managing the said duties and otherwise in execution of this act) may be justly and duly brought into the said receipt of exchequer, according to the true meaning hereof; it is hereby further enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying the said rates and duties upon hides and skins, and pieces of hides and skins, vellom and parchment chargeable by this act, and for keeping and rendring the accounts of the same; and that the respective commissioners and officers concerned therein shall perform their several duties in relation to the premises as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the said rates and duties as are prescribed and to be inflicted, by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William* the third, intituled, *An act for raising a sum not exceeding two millions upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Commissioners and officers liable to the Act 9 W. 3. c. 44.

XLIX. And be it further enacted by the authority aforesaid, that no commissioner, officer, or other person concerned or employed in the charging, collecting, receiving or managing any of the duties granted by this act, shall by word message or writing, or in any other manner, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for his choice of any person to be a knight of the shire, commissioner, citizen, burgess or baron for any county, city, borough or cinque port: and every officer or other person offending therein shall forfeit the sum of one hundred pounds; one moiety thereof to the informer, the other moiety thereof to the use of the poor of the parish or place where such offence shall be committed, to be recovered by any person that shall sue for the same, by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of exchequer in that part of *Great Britain* called *Scotland*, in which no essoin, protection, privilege or wager of law, or more than one imparlance shall be allowed; and every person convict on any such suit shall thereby become disabled and incapable of ever bearing or executing any office or place of trust whatsoever under her Majesty, her heirs or successors.

Commissioners, officers, &c. not to intermeddle with elections.

Anno nono

A N N Æ Reginae.

C A P. XII.

*An Act for laying a Duty upon Hops.**[So much as relates to the said Duty.]*

From 1 June
1711, for four
years, hops
imported to
pay 3d. per lb.
Made perpe-
tual by
2 Geo. 1. c. 12.
and part of the
aggregate fund.

British hops
1d. per lb.

Imported hops
landed before
entry, &c. for-
feited.

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, for the better enabling your Majesty to support the public credit, and for other your Majesty's most necessary occasions, have chearfully and unanimously given and granted, and do by this act give and grant to your Majesty such several and respective duties for and upon all hops to be imported into *Great Britain*, and for and upon all hops growing or to grow within the same as are herein after mentioned, for and during the term herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all hops which at any time or times within or during the term of four years, to be reckoned from the first day of *June* one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, over and above all other customs, subsidies and duties imposed upon or payable for the same, the sum of three pence for every pound weight *averdupois*, and after that rate for a greater or lesser quantity; the said duty for and upon all imported hops, to be paid down in ready money by the importers thereof before the landing of the same respectively; and for and upon all hops growing or to grow in *Great Britain*, which at any time or times within or during the said term of four years shall be cured and made fit for use, the sum of one penny for every pound weight *averdupois*, and after that rate for a greater or lesser quantity; the said duty for and upon the said hops of the growth of *Great Britain*, to be paid by the respective owners or possessors thereof from time to time, within six months after such hops respectively shall be cured, and shall or ought to be put into bags, as is herein after mentioned and required.

II. And be it enacted by the authority aforesaid, that in case any of the said imported hops shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported hops of what kind soever as shall be so landed and put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof, *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform or sue for the hops so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of exchequer in *Scotland*, by

by action, bill; suit or information, wherein no essoin, protection or wager of law shall be allowed.

III. And be it further enacted by the authority aforesaid, that the said duties upon imported hops by this act granted, during the continuance thereof, shall be ascertained, secured, raised, uplifted, levied, recovered and answered, for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon hops imported, or any of them, are by any law or statute now in force to be ascertained, secured, raised, uplifted, levied recovered or answered, during the continuance thereof respectively.

How these duties shall be levied.

IV. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon imported hops as shall arise in *England*, *Wales*, and the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported hops as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being: and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay or cause to be paid all the monies that they respectively shall receive of the said duties for imported hops (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for the purposes herein after mentioned.

Hops imported to be under the management of the commissioners of customs:

V. And for the better ascertaining, charging, collecting, levying, raising, uplifting and securing the several rates and duties by this act set and imposed upon all sorts of hops of the growth of *Great Britain* which shall be cured, and which shall or ought to be bagged within or during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such of the same rates and duties by this act granted as are or shall be chargeable upon such hops of the growth of *England*, *Wales*, or the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of excise in *England* for the time being; and such of the duties as are imposed by this act on hops of the growth of *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland* for the time being: and that all the monies arising by the said duties on hops of the growth of *Great Britain* (the necessary charges of raising and accounting for the same excepted) shall be paid into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any the monies by this act appropriated or appointed as is herein after mentioned.

British hops to be under the commissioners of excise.

VI. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever, who, on or before the first day of *August* in the year of our Lord one thousand seven hundred and eleven, shall have any hops planted or growing within or upon any ground whatsoever in *Great Britain* for sale or not for sale, shall, on or before the same first day of *August* one thousand seven hundred and eleven, give or send notice in writing under his her or their hands at the office of excise next to the place, or to the officer for the said duties of the district where such hops are or shall be planted or growing, of all the hop grounds then in his her or their possession, and of the name or names of the parish, township or place, parishes, townships or places wherein the same do lie, and the name or names of the owners, tenants or occupiers thereof respectively; and that from and after

Planters to give notice to the proper officer by 1 August 1711, of their hop grounds, &c.

and afterwards
yearly,

on forfeiture
of 40s. an
acre.

Notice to be
given at the
next market-
town, and of-
ficer to enter it
in five days on
penalty of
40s.

No out, store-
house, &c. to
be used with-
out notice, on
penalty of
50s.

Hops in six
weeks after
gathering to
be brought to
such out, &c.
on pain of 5s.
per lb.

Notice to be
given of bag-
ging of hops,
&c. on penalty
of 50s.

See 6 Geo. 1.
c. 21. § 25, 27,
28.

Officer to at-
tend the bag-
ging and
weighing,

the said first day of *August* one thousand seven hundred and eleven, during the continuance of the said duties upon hops, all and every person and persons whatsoever who shall plant or cause to be planted, or shall have growing any hops upon any ground whatsoever in *Great Britain* for sale or not for sale, shall yearly, on or before the first day of *August* in every year, give or send like notice of all the hop grounds wherein any hops shall be growing in every such year; and if any person or persons who shall plant, or cause to be planted or grow, any hops within or upon any ground whatsoever in *Great Britain*, shall neglect to give or send such notice in writing of his her or their hop grounds as aforesaid, within such time as is before mentioned, contrary to the true meaning of this act, then, and in every such case the offender therein, for every such offence, shall forfeit and lose the sum of forty shillings for every acre, by estimation, of such ground, and after that rate for a greater or lesser quantity.

VII. Provided always, that the person or persons who are to give such notice as aforesaid, shall not be obliged for the doing thereof, to go or send farther than the next market town to the place where the said hops shall be planted or growing. And the officer who shall receive the said notice shall, within five days after such notice shall be given or sent to him, from time to time enter the same in a book to be kept at the said next office for that purpose; upon pain of forfeiting for every neglect therein the sum of forty shillings to the party whose notice shall not be so entered.

VIII. And be it further enacted by the authority aforesaid, that no person or persons whatsoever shall, at any time or times, from and after the first day of *August* one thousand seven hundred and eleven, during the continuance of the said duties upon hops, make use of any out, store-house or other place, or of any kiln for curing or keeping of hops, chargeable with any the duties aforesaid, unless notice of such, out, store-house, place or kiln, shall have been before given or sent in writing as aforesaid; upon pain of forfeiting the sum of fifty pounds for every offence.

IX. And it is hereby further enacted by the authority aforesaid, that all such hops as in any year, during the continuance of this act, shall grow in *Great Britain* as aforesaid, shall, by the respective owners or planters thereof, within six weeks after the gathering or picking of the same, be brought to be cured and bagged at such out, or other places to be notified as aforesaid, and none other; upon pain of forfeiting the sum of five shillings for every pound weight of the said hops which shall not be so brought, cured and bagged as aforesaid.

X. And be it further enacted by the authority aforesaid, that the respective planters or owners of the said hops to grow in *Great Britain*, or their agents, before the bagging of the same, shall give or send notice in writing under his or their hands to the next office of excise, or to the proper officer for the said duty, of the precise day or time on which he she or they shall bag his her or their hops; which notice as to such hops as shall be bagged within the first week after the planter or owner first begins to bag his hops, shall be given or left at least four and twenty hours before every days bagging of the same; and as to the remainder of his hops for that year shall be given or left at least eight and forty hours before every days bagging of the said remainder; to the end some one or more of her Majesty's sworn officers of excise may (without his or their own wilful neglect or default) be present at the bagging, weighing and marking of the same as are herein after prescribed; under pain of forfeiting the sum of fifty pounds for every neglect or default of any such planter or owner in not giving or sending such notice as aforesaid.

XI. And be it further enacted by the authority aforesaid, that the proper officer of excise for the district in which the said hops shall grow, or some other sworn officer of excise, by appointment of the commissioners of that revenue, shall attend and be present at the bagging of every parcel of such hops

IX. A N N Æ. Cap. xii.

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hops as aforesaid, and at the weighing of the same; and shall cause the true weight of every bag or pocket of the said hops, great or small (such tare of the bag as is allowed by this act only excepted) to be plainly and visibly marked in one or more places upon every bag of the said hops; and shall then also cause an entry of the said weight (the tare being abated) to be made in his book; and shall thereof make return or report in writing to the respective commissioners of excise, or such as they shall respectively appoint to receive the same, leaving a true copy (if demanded) of such report in writing under his hand, with or for such planter or owner respectively: and such return or report of the said officer or officers shall be a charge upon the said planters or owners respectively. And if the said officer or officers shall refuse or neglect to give or leave a true copy of such report in writing with or for such planters or owners respectively at the time of taking such account (upon demand as aforesaid) every such officer for such offence shall forfeit and pay the sum of five pounds to every such planter or owner respectively.

and mark the bag; and to make entry and return.

A copy of the return to be left with the planter.

Officer not leaving return forfeits 5*l*.

XII. Provided always, that every officer who shall be empowered to make such charge as aforesaid, shall in the first place be sworn for the due and faithful execution of his office: and the oath in that behalf shall and may be administered by all or any of the commissioners of excise, or by any of her Majesty's justices of the peace; who shall give to such officer a certificate thereof.

Officer to be sworn.

XIII. Provided always, and it is hereby declared and enacted, that an allowance after the rate of ten pounds *per centum* shall be made upon the weight of every bag or pocket of the hops to be weighed as aforesaid, great or small, for the tare of the same bag; any thing herein contained to the contrary notwithstanding.

10*lb*. per. C. allowed for tare of the bag.

XIV. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever who shall be the planters or owners of the said hops, shall within six months after the time in which every parcel of the said hops shall or ought to be cured, bagged or weighed as aforesaid, pay and clear off all the said duties of hops of the growth of Great Britain that shall be due from him her and them respectively: and that all and every such planters and owners who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose to her Majesty, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; that is to say, two third parts of the said double duties to the use of the Queen, and the other third part to the use of the informer or prosecutor.

Planters to clear off in six months.

XV. And be it further enacted by the authority aforesaid, that all and every the officers of the said duty shall at all times, by day or by night, and, if in the night, then in the presence of a constable or other lawful officer of the peace, be permitted, upon his or their request, to enter into the oust, store-house, or other place made use of by any person or persons, within or during the said term, for the growing, curing or keeping of hops, whereof such notice shall or ought to have been given as aforesaid, in order to his viewing the same, and discovering any frauds in relation to her Majesty's duties thereupon. And if any planter or owner of hops shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon hops, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of twenty pounds.

Officer may enter any oust, &c. to view, &c. on pain of 20*l*.

XVI. And be it further enacted by the authority aforesaid, that no planter or owner of hops, after the said first day of *June* one thousand seven hundred and eleven, during the continuance of the said duties upon hops, shall (under pain of forfeiting the sum of fifty pounds for every offence) remove, carry or send away, or suffer to be removed, carried or sent away, from his her or their oust, store-house or other place (whereof notice shall or ought to be given as aforesaid) any hops chargeable with the duty by this act imposed, until

Hops not to be removed before the duty is ascertained, on pain of 50*l*.

until the same shall have been cured, bagged and weighed, and the duties thereof shall be ascertained according to the true meaning of this act; unless in such cases where the officers of the said duties (having due notice first given or left as aforesaid) shall nevertheless neglect to attend the bagging and weighing of the same.

Fraudulently
concealing
forfeits 20/
&c.

XVII. And be it further enacted, that if any planters or owners of hops shall fraudulently hide or conceal, or cause or procure to be hid or concealed, any hops chargeable by this act; to the intent to deceive her Majesty of the just duties by this act granted, that then and in every such case the party so offending shall, for every such offence, forfeit the sum of twenty pounds; and all the hops so concealed and hid, to her Majesty's use.

Picker carry-
ing off hops
forfeits 5 s. per
lb. or sent to
hard labour
for a month.

XVIII. And whereas great numbers of poor and indigent persons are commonly employed in the gathering and picking of hops, who may clandestinely carry off and convey such hops from the places where they gather and pick the same, and thereby defraud her Majesty of the duties hereby granted, without the privity or consent of the proprietors of such hops; for prevention whereof, be it further enacted by the authority aforesaid, that if any picker or gatherer of hops, or any other person or persons, shall privately carry off or convey any hops from the place of growing, or the place where the same shall be put in order to be cured, bagged and weighed, with an intent to defraud her Majesty of her said duties, and the owner of the said hops, then and in every such case the person or persons offending therein, shall forfeit and lose the sum of five shillings for every pound of hops so clandestinely carried off and conveyed: and in every such case it shall and may be lawful for the officers of the said duties not only to seize the hops so clandestinely carried off and conveyed, but also to apprehend the said offender or offenders, and carry him or them before one of her Majesty's justices of the peace of the county or place where such offence shall be committed; and in case the said offence shall be proved before the said justice of the peace, and the offender or offenders shall not forthwith pay down the penalties by this act imposed on such offender or offenders for the offences so proved on him her or them respectively as aforesaid, and no sufficient distress can be found to levy the same, it shall and may be lawful for the said justice of the peace to commit such offender or offenders to the house of correction, there to be whipt and kept to hard labour for any time not exceeding one month. And if any person or persons shall obstruct or hinder any officer or officers for the said duties in the execution of his or their offices, or the powers given them by this act, or shall beat or abuse the said officers, or any of them, in the execution of his or their offices, such person or persons shall, for every such offence, forfeit and lose the sum of five pounds; and in default of distress whereby to levy the same, it shall and may be lawful for any of her Majesty's justices of the peace, upon due proof of such offence, to commit such offender or offenders to the house of correction, there to be whipt and kept to hard labour for any time not exceeding one month.

Person ob-
structing of-
ficer forfeits
5 l. or sent to
hard labour
for a month.

Hops charge-
able with all
duties in ar-
rear, &c.

XIX. And it is hereby enacted, that all the hops in the custody of any planter or owner of hops, or any other person or persons, to the use of or in trust for such planter or owner, shall be liable and subject to, and are hereby made chargeable with all the debts and duties for hops in arrear and owing by such planter or owner respectively, and to all penalties and forfeitures incurred by such planter or owner for any offence against this act; and that it shall and may be lawful in all such cases to levy debts and penalties, and use such proceedings as may lawfully be done by this act, in case the debtor or offender were the true and lawful owner of the same.

Duty on stock
in hand 1 June
1711.

XX. And be it further enacted by the authority aforesaid, that for all hops, whether foreign or of *British* growth, which any hop merchant or other sellers and dealers, factors in hops, or common brewers in *Great Britain*, or any person or persons in trust for him her or them, or for his her

or

or their use, shall be possessed of or interested in, upon the said first day of *June* one thousand seven hundred and eleven, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of hops imported or grown in *Great Britain* after the said first day of *June*; and that all and every the said hop merchants, sellers and dealers, factors in hops, common brewers, and all and every other person or persons who in trust for them, or any of them, or for the use of them, or any of them, shall be possessed of or have in his her or their custody or possession, or in his her or their outst, store-house, ware-house, or other place or places whatsoever, upon the said first day of *June* one thousand seven hundred and eleven, any stock, parcel or quantity of hops whatsoever for sale, shall, on or before the said first day of *June* one thousand seven hundred and eleven, make a true and particular entry thereof at the excise office within the limits of which they shall respectively inhabit, upon pain to forfeit the sum of fifty pounds, and the said hops for which no such entry shall have been made; and within six days after he she or they shall have made or ought to have made such entries as aforesaid, shall pay down the duties hereby payable for such hops, or within six days shall give security to the proper officers for paying the same duties to her Majesty's use within three months then next ensuing: and in case the said duties for such stock of hops be paid down within the said six months, then there shall be allowed out of the same duties for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months: and that all and every such hop merchant, sellers and dealers in hops, factors, and common brewers, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his her or their said stock of hops within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid: and that the proper officers of the said duties shall be permitted to take a true and particular account of all such stock or quantity of hops as any such hop merchant, or other sellers or dealers in hops, factors, common brewers, or any in trust for them, shall, on the said first day of *June* one thousand seven hundred and eleven, have or be possessed of, by weighing the same on the said first day of *June*, one thousand seven hundred and eleven, or afterwards, at any time before the duty last mentioned, shall be paid or secured, upon pain of forfeiting twenty pounds, and the value of the hops whereof the officers shall not be permitted to take an account as aforesaid. And if any person or persons, having on the said first day of *June* in his her or their custody and possession any stock or quantity of hops chargeable by this act with the said duty for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of hops, that then and in every such case he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of hops which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any of the officers for the said duties; and the person or persons in whose custody such stock of hops shall be found, who shall not, before the discovery thereof, give notice at the next office of excise of the stock or quantity of hops so in his her or their custody, shall also forfeit and lose the sum of ten shillings for every pound weight.

XXI. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantity of hops whatsoever of *British* growth, and to and for any other person or persons who shall buy or be lawfully entitled to any such quantity of hops of

British hops, which have paid the duty, may be exported for *Ireland*, &c.

British growth; from the said person or persons who actually paid her Majesty's duties for the same, to export such hops, being of *British* growth, for *Ireland* by way of merchandize; giving sufficient security before the shipping thereof for exportation, that the particular quantity of hops which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be relanded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective ports for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use: provided always, that if after the shipping of any such hops to be exported as aforesaid, and the giving and tendering such security in order to obtain the allowance or drawback herein after mentioned, the hops so shipped to be exported, or any of them, shall be relanded in any part of *Great Britain*, then and in every such case, over and above the penalty of the bond which shall be levied and recovered to her Majesty's use, all the hops which shall be so landed, or the value thereof, shall be forfeited.

Exporter to
make oath,
&c.

Collector to
give a certifi-
cate thereof,
and customer,
&c. to repay
the duties.

The drawback
on hops exported
to Ireland, is
taken off by
6 Geo. I. c. 11.
§ 40.

Rebagging for-
eign hops in
British bags,
forfeits 10*l.*
per C. &c.

40*l.* penalty
for using the
same bag
twice.

Brewer, &c.
not to use
broom, &c. on
pain of 20*l.*

XXII. And it is also hereby enacted, that any person or persons who shall export any hops of *British* growth to or for *Ireland*, shall or may make oath that he believes the same hops are all of *British* growth, without any mixture of foreign hops, that the duty of such hops hath been paid or secured according to this act; which oath the collector who received the said duty is hereby required and impowered to administer: and thereupon the said collector for the same duties upon hops shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and quantities of such hops, and the duties paid, or secured to be paid for the same, pursuant to this act; which certificate being produced to the customer or collector of the port where the said hops shall be exported, and oath being also made by the exporter before the said customer or collector of the port (who is hereby also authorized and required to administer the same without fee or charge) that the hops so exported are the same mentioned in the said certificate, then the said customer or collector shall give to the exporter a debenture, expressing the true quantity of the *British* hops so exported; which debenture being produced to the collector appointed to receive the said duty upon hops in such county or place where the said hops did pay duty, he shall forthwith repay the said duty which he shall have received upon this act to the persons or their agents so exporting the same; and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of excise are hereby required to pay the said debenture out of the duties upon hops arising by this act; or if the duty on such hops so exported were only secured, and shall remain unpaid, then the said duties shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

XXIII. And it is hereby enacted, that no person whatsoever shall, during the continuance of this act, take any hops of foreign growth out of the bags in which they are imported, and rebag the same in *British* bagging, in order to sell dispose or export the same as *British* hops, under the penalty of ten pounds for every hundred weight, and after that rate for a greater or lesser quantity. And if any person or persons shall endeavour to defraud her Majesty of her duties hereby granted, by using twice or oftener the same bag, with the officer's mark thereupon, such person or persons, for every such offence, shall forfeit the sum of forty pounds.

XXIV. And in regard it is found by experience, that hops used in the making of malt drinks are more wholesome for those that drink or consume the same, and of greater advantage to the drink itself, than any other bitter ingredient that can be used instead thereof, it is hereby further enacted by the authority aforesaid, that, during the continuance of this act, no common brewer, innkeeper or victualler, shall use any broom, wormwood, or any other bitter ingredient, to serve instead of hops, in brewing or making any beer or ale

ale to be brewed or made by him her or them for sale in any part of *Great Britain*, under the penalty of forfeiting the sum of twenty pounds for every such offence; the infusing of broom or wormwood into beer or ale by the retailer, after the same is brewed and tunned, to make the same broom or wormwood ale, or broom or wormwood beer, always excepted.

XXV. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided, settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon hops hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

Powers, &c. in 12 Car. 2. c. 24. and other laws of excise, to be in force.

XXVI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed on hops, except in such cases where other provisions are made by this act, shall and may be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty and forfeiture is or may be recovered or mitigated by any laws of excise now in force, and not by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty and forfeiture (unless in cases otherwise prescribed by this act) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Fines, &c. how recoverable.

XXVII. And in regard the growth of hops in several parts of *Great Britain* is very much increased of late years, it is hereby further provided and enacted by the authority aforesaid, that none of the duties by this or any former act granted upon any hops whatsoever (except hops of *British* growth) shall be repaid or drawn back upon the exportation thereof for *Ireland*: and that no person or persons whatsoever shall import, or cause to be imported, into the said kingdom of *Ireland* from *Flanders*, or any other parts whatsoever (other than from *Great Britain*) any hops whatsoever; upon pain of forfeiting all the hops which shall be so imported into *Ireland*, contrary to the true meaning of this act, or the value of the same, and also of the ship or vessel in which they shall be so imported, with her tackle apparel and furniture; that is to say, two third parts thereof to the use of the poor of the parish in *Ireland* where such hops shall be seized or discovered, and the other third part thereof to the use of such person or persons as will seize inform or sue for the same, or for the value thereof, in any her Majesty's courts of record at *Dublin* in the said kingdom of *Ireland*. And it is hereby declared, that the importation of any foreign hops into *Ireland*, other than from *Great Britain*, contrary to the tenor and true meaning of this act, is and shall be adjudged a common nuisance.

No drawback on foreign hops for *Ireland*.

Hops imported from *Flanders*, &c. to *Ireland* forfeited, and the ship, &c. See 1 Geo. 1. st. 2. c. 12. § 6.

XXVIII. And whereas standing contracts may have been made before the ninth day of *May* one thousand seven hundred and eleven, by planters, hop-merchants, dry-salters, and other dealers in hops, for serving of hops to certain persons or societies in *Great Britain*, to be delivered in point of time after the said first day of *June* one thousand seven hundred and eleven, it is hereby enacted,

On contracts before 9 May 1711, planter may add the duty to the price.

enacted, that the person serving such hops after the said first day of June one thousand seven hundred and eleven, in pursuance of such former contracts, shall be allowed to add the duties hereby charged upon such hops to the price thereof, and shall be entitled, by virtue of this act, to be paid for the same accordingly.

Commission-
ers, officers,
&c. liable to

XXIX. And to the end all the monies arising by the duties on hops hereby granted (the necessary charges of raising paying and accounting for the same only excepted) may be duly and certainly raised and brought into the said receipt of exchequer, it is hereby further enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for the raising paying and accounting for the said duties; and that the same officers respectively shall perform their several duties therein, as to them shall respectively appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the said monies as are prescribed and to be inflicted, by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William* the third, intituled

9. W. 3. c. 44. *An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies, for the like offence or neglect relating to the duties upon salt, and upon stamp vellum parchment and paper thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.*

180,000*l.* may
be borrowed
on this act at
6*l.* per cent.

XXX. Provided always, and it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for any person and persons, natives or foreigners, bodies politic or corporate, to advance and lend to her Majesty, at the receipt of her Majesty's exchequer, upon the credit of the said several rates duties and sums of money by this act granted, and to be raised in the several parts of *Great Britain* as aforesaid, any sums which shall not exceed in the whole the sum of one hundred and eighty thousand pounds, and to have and receive for the forbearance thereof interest after the rate of six pounds *per centum per annum*; and moreover, that no money to be lent upon the security of this act shall be rated or assessed, by virtue of this act, or any other act of Parliament whatsoever.

Anno decimo

A N N Æ Regina.

C A P. XIX.

An Act for laying several Duties upon all Sape and Paper made in Great Britain, or imported into the same; and upon chequered and striped Linens imported; and upon certain Silks, Callicoes, Linens, and Stuffs printed painted or stained; and upon several Kinds of Stamp Vellom Parchment and Paper; and upon certain printed Papers Pamphlets and Advertisements, for raising the Sum of Eighteen hundred thousand Pounds by way of a Lottery towards Her Majesty's Supply; and for licensing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice; and for better securing Her Majesty's Duties to arise in the Office for the Stamp Duties by Licences for Marriages and otherwise; and for Relief of Persons who have not claimed their Lottery Tickets in due Time, or have lost Exchequer Bills or Lottery Tickets; and for borrowing Money upon Stock (Part of the Capital of the South Sea Company) for the Use of the Public.

[So much as relates to the Duties of Excise.]

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, finding it absolutely necessary to raise large supplies of money to carry on the present war, until your Majesty shall be enabled to establish a good and lasting peace, and for defraying your Majesty's other extraordinary expences, have for those ends and purposes given and granted, and do by this act give and grant, to your Majesty the several and respective rates and duties for and upon all sape made in *Great Britain*, or imported into the same; and for and upon all paper made in *Great Britain*, or imported into the same; and for and upon all chequered and striped linens to be imported into *Great Britain*; and for and upon certain silks, callicoes, linens, and stuffs printed, painted, stained or died, as are herein after mentioned; and for and upon such stamp vellom parchment and paper, and other things as are hereafter in this act more particularly described, for and during such term and terms of years, and in such manner and form, as are herein after expressed: and we do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all sape which at any time or times within or during the term of thirty two years, to be reckoned from the tenth day of *June* one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the sum of two pence for every pound weight, consisting of sixteen ounces *averdupois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing the same: and that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all sape of what kind soever, which at any time or times within or during the said term of thirty two years shall be made within the said kingdom of *Great Britain*, the sum of one penny for every such pound weight *averdupois*, and

S f

From 10 June 1712, all sape imported to pay 2 d. per lb. for 32 years.

Made perpetual by

3 Geo. 1. c. 7. and part of the general fund.

See an additional duty 12 Ann. st. 2. c. 9. § 1.

All sape made in Great Britain to pay 1 d. per lb.

An additional duty of 6d. per lb. is imposed by

12 Ann. st. 2.
c. 9. § 1.

Sope landed
before entry,
&c. forfeited.

How these du-
ties shall be
raised.

The duties on
imported sope
to be under
the commis-
sioners of the
customs.

Her Majesty
or the treasury
to appoint
commissioners
for the duties
on sope made
in Great Bri-
tain.

after that rate for a greater or lesser quantity, the same to be paid by the makers thereof respectively.

II. And be it enacted by the authority aforesaid, that in case any of the said imported sope shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioner, collectors, or other proper officer or officers of the customs respectively, that all such imported sope of what kind soever as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof; *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform, or sue for the sope so imported and forfeited, or the value thereof, in any her Majesty's courts of record at *Westminster*, or in her Majesty's court of session, court of justiciary, or court of exchequer in *Scotland* respectively, by action, suit, bill or information, wherein no essoin, protection or wager of law shall be allowed.

III. And be it further enacted by the authority aforesaid, that the said duties upon imported sope by this act granted, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered and answered, for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon sope imported, or any of them, are by any law or statute now in force to be ascertained, secured, levied, raised, recovered and answered, during the continuance thereof respectively.

IV. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon imported sope as shall arise in *England*, *Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported sope as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for imported sope (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

V. And for the better ascertaining charging and securing the duties by this act set and imposed upon all sorts of sope made in *Great Britain* during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties by this act set and imposed upon all the sope made within *Great Britain* chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the

the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties on sope, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the respective commissioners for the said duties on sope to be made in *Great Britain*, for the time being, shall from time to time cause all the monies to arise by or for the said duties on sope to be made in *Great Britain* during the term aforesaid (the necessary charges of managing, collecting, raising, paying and accounting for the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

The money
be paid into
the exchequer.

VI. And it is hereby enacted by the authority aforesaid, that all and every person or persons whatsoever, who, on or before the tenth day of *June* in the year of our Lord one thousand seven hundred and twelve, shall make any sope in *Great Britain* for sale or not for sale, shall, on or before the same tenth day of *June* one thousand seven hundred and twelve, give notice in writing at the office for the said duties on sope, next to the place where such sope shall be made, of their respective names, and of every boiling-house, work-house, store-house, ware-house, shop, room, and other place by him her or them respectively made use of for the making or keeping of such sope, or for the boiling or keeping any oil, tallow, pot-ash, lime, or other materials proper to be made into sope; and also of all coppers, kettles, furnaces, fats, cisterns, troughs, or other vessels used in the boiling or making of sope; and that from and after the said tenth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties upon sope, no maker of sope shall erect, set up, alter, change, enlarge, or make use of any boiling-house, work-house, ware-house, store-house, shop, room, or other place for the making or keeping of sope, or for the boiling or keeping any oil, tallow, pot-ash, lime, or other materials proper to be made into sope, or use any copper, kettle, furnace, fat, cistern, trough, or other vessel for the boiling or making of sope, without first giving notice thereof in writing, or unless notice thereof shall have been before given in writing at the next office as aforesaid: and if any maker of sope shall erect, set up, alter, enlarge, or make use of any boiling-house, work-house, ware-house, store-house, shop, room, or other place for the making or keeping of sope, or for the boiling or keeping any oil, tallow, pot-ash, lime, or other materials proper to be made into sope, or shall use any copper, kettle, furnace, fat, cistern, trough, or other vessel for the boiling or making of sope, without giving such notice thereof as aforesaid, contrary to the true meaning of this act, then and in every such case the offender therein, for every such offence, shall forfeit and lose the sum of fifty pounds.

Sope-makers
before 10 *June*
1712, to give
notice at the
office of their
names, and
boiling-
houses, &c.

and of all their
coppers, ket-
tles, &c.

on forfeiture
of 50*l*.

VII. And be it further enacted by the authority aforesaid, that, during the continuance of the said duties on sope, no maker of sope in *Great Britain* shall charge or cause to be charged any copper, pan, or other utensil, with materials for making of sope, or fill out any sope from the same, between the hours of ten at night and five in the morning, without first giving notice thereof to the proper officer, under the penalty of twenty pounds for every such offence.

Statute hours
for working
sope.
See 11 Geo. 1.
c. 30. § 33, 34,
35.

VIII. And it is hereby declared, that every barrel of sope doth or ought to contain two hundred fifty and six pounds; every half barrel, one hundred twenty and eight pounds; every firkin, sixty and four pounds; and every half firkin, thirty and two pounds *averdupois*; besides the weight or tare of the cask: and that all sope to be made during the said term, shall be put by the maker into such cask, and none other, upon the making thereof; upon pain of forfeiting five pounds for every offence or neglect therein.

Contents of a
barrel, &c. of
sope.
See 12 Ann.
st. 2. c. 9 § 19.
Declared not to
extend to hard
cake sope or
ball sope, by
10 Ann. c. 26.
§ 111.

IX. And

Sope-makers within the weekly bills to enter at the office monthly, others every six weeks, on forfeiture of 50*l*.

Entries to be on oath.

Entries at the next market town.

Persons in London, &c. to clear off the duties in four weeks, in any other parts in six weeks,

on forfeiture of double duty, &c.

Officers may enter sope-makers houses to take account,

and make return to the commissioners,

IX. And it is hereby enacted by the authority aforesaid, that from and after the said tenth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties upon sope hereby granted, all and every person and persons whatsoever, who shall make any sope in *London* or *Westminster*, or in any parts within the limits of the weekly bills of mortality, shall monthly and every month, and all and every person or persons whatsoever who shall make any sope in any other part of *Great Britain*, shall once in every six weeks, make a true entry in writing at the next office for the said duties, of all the sope by him her or them severally made within such month or six weeks respectively; which said entries shall contain the weight of all sope mentioned therein respectively, and what quantity thereof was made at each boiling in the several weeks to which such entries shall relate; on pain to forfeit for every neglect of entry the sum of fifty pounds: which entries shall be made upon oath by the makers of such sope, or by their chief workman or servant employed in making the same, according to the best of their knowledge and belief, unless such maker workman or servant be a known *quaker*; and the solemn affirmation of such maker workman or servant to the same effect, in case he or she be a known *quaker*, shall and may be taken instead of such oath: and the said entries oaths and affirmations to verify the same, shall, for such sope as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners for the said duties in *England*, or the major part of them, for the time being, who shall attend at a general office in *London* or *Westminster* for that purpose; and for all sope made in all other parts of *Great Britain*, with and by the collectors and supervisors of the district or division within which the respective makers of sope shall inhabit, without any fee or charge whatsoever to be demanded or taken for the same.

X. Provided always, that no maker of sope shall be obliged to go or send further than the market town where his or her sope is made, or the next market town to the place where his or her sope is made, for the making of such entries as aforesaid.

XI. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who shall make any sope in *London*, *Westminster*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever, who shall make any sope in any other part of *Great Britain*, shall within six weeks, after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for sope which shall be due from him her or them respectively; and that all and every such makers of sope who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such maker of sope, after such default in payment made, shall sell deliver or carry out any sope, until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such sope so delivered or carried out.

XII. And be it further enacted by the authority aforesaid, that all and every the officers for the said duties on sope, shall at all times, by day or by night (and if in the night-time, then in the presence of a constable or other lawful officer of the peace) be permitted, upon his or their request, to enter the house, boiling-house, ware-house, or other place whatsoever belonging to or used by any person or persons, who, within or during the said term of thirty two years, shall be a maker or makers of any sope whatsoever; and by gauging or weighing of the sope, or otherwise, as to such officer shall seem most proper and convenient, to take an account of the just quantity of the sope which shall have been made by such maker or makers of sope from time to time; and shall thereof make return or report in writing to the respective commissioners for the said duties on sope, or such as they respectively shall appoint to receive the same, leaving a true copy (if demanded) of such report

report in writing under his hand, with or for such maker or makers of sope respectively; and such report or return of the said officer or officers shall be a charge upon such maker or makers of sope respectively; and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing with or for such maker or makers of sope at the time of taking such account upon demand as aforesaid, every such officer, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker and makers of sope respectively.

leaving a copy
with the
maker, on pe-
nalty of 40s.

XIII. Provided always, that every officer who shall be impowered to make such charge as aforesaid, shall in the first place be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of the said duties on sope, or by any of her Majesty's justices of the peace, who shall give to such officers a certificate thereof. And all and every such maker or makers of sope respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such sope, and permit and assist the officer to make use thereof for the purposes aforesaid; under the penalty of ten pounds, to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Officers to be
sworn.

Makers to
keep scales and
weights on
forfeiture of
10*l*.

XIV. And the better to prevent any frauds and concealments whereby her Majesty, her heirs or successors, may be injured or deprived of the duties upon sope granted by this act; it is hereby likewise enacted and declared by the authority aforesaid, that all and every the officers for the said duties upon sope, shall also be permitted to take an account by gauging, weighing, or otherwise, of the quantities of oil, tallow, pot-ashes, lime, and other materials proper to be made into sope, that shall be in the custody or possession of any maker of sope, during the continuance of the said duties hereby granted; and in case such officer or officers shall miss any quantity or quantities of such oil, tallow, pot-ash, and other materials aforesaid, which he had taken an account of at the last time he was at such makers of sope, and shall not, upon reasonable demand, receive satisfaction what is become of such oil, tallow, and other materials so missing, then, and in every such case, it shall and may be lawful for such officer to charge such maker of sope with such quantity of sope, as such oil, tallow, and materials so missing, in his judgment, would reasonably have made, not exceeding fourteen gallons of such ingredients mixed or unmixed (besides the lees) for every barrel of sope consisting of two hundred and fifty six pounds weight *averdupois*, and so in proportion for a greater or lesser quantity.

Officers to take
an account of
the oil, tallow,
&c. in makers
hands, &c.

XV. And be it enacted, that if any maker or makers of sope shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon sope, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of twenty pounds.

Obstructing
officer forfeits.
20*l*.

XVI. And it is hereby further enacted, that no maker or makers of sope, after the said tenth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties on sope, shall, under pain of forfeiting the sum of twenty pounds for every offence, remove carry or send away, or suffer to be removed carried or sent away, any sope by him her or them made, of which no account shall have been first taken by the proper officer for the said duties, from the place where the same sope shall have been made, without giving to the proper officer or officers within the limits of the weekly bills of mortality twenty four hours notice at the least, and to the proper officer or officers in other parts of *Great Britain* two days notice at the least, of his her or their intentions to remove carry or send away the same, that so the said officer (without his own wilful neglect or default) may have time to gauge weigh or otherwise take an account thereof.

Makers not to
remove sope
without no-
tice, on pain
of 20*l*.

XVII. And for the better ascertaining the said duties upon sope, be it further enacted by the authority aforesaid, that all makers of sope shall from

Sope not surveyed to be kept separate, on pain of 5*l*.

Sope concealed, forfeits 20*l*.

By 1 Geo. 1. st. 2. c. 36.

§ 14. 500*l*. is forfeited, and the sope concealed.

Sope, &c. found in private boiling-houses, &c. forfeited.

All sope, materials, &c. chargeable with the duties for sope in arrear.

Duty on stock in hand 10 June 1712.

time to time keep all the sope by them to be made, and which shall not have been surveyed and taken an account of by the said officers for the said duties on sope, separate and apart from all other their sope which shall have been surveyed and taken an account of by such officers, for the space of twenty four hours after the making thereof, within the limits of the weekly bills of mortality, or for the space of two days after the making such sope in any other part of *Great Britain*, unless such sope shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit for every such offence therein the sum of five pounds.

XVIII. And be it further enacted, that if any of the said makers of sope shall fraudulently hide or conceal, or cause to be hid or concealed, any sope chargeable by this act, or any of the materials for making the same, to the intent to deceive her Majesty of the just duties by this act granted, that then and in every such case the party so offending shall forfeit the sum of twenty pounds for every such offence.

XIX. And be it further enacted by the authority aforesaid, that all sope, oil, tallow, and other materials for making sope, which shall be found in any private boiling-house, work-house, ware-house, or other place, and all private coppers, kettles, furnaces, troughs, and other vessels, for which no entry shall be made, or notice given as aforesaid, shall be forfeited and lost, and the same, and the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties upon sope to her Majesty's use.

XX. And it is hereby further enacted by the authority aforesaid, that all the sope, and all the materials and utensils for the making of sope, in the custody of any maker or makers of sope, or of any person or persons, to the use of or in trust for such maker or makers of sope, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for sope in arrear and owing by such maker or makers for any sope made by him her or them, or in his her or their working-house or places aforesaid, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act, relating to the said duties upon sope; and that it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings as may lawfully be done by this act in relation to sope, in case the debtor or offender were the true and lawful owner of the same.

XXI. And be it further enacted by authority aforesaid, that for all sope which any sope-boilers, chandlers, or other sellers and dealers in sope in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of or interested in, upon the said tenth day of *June* one thousand seven hundred and twelve, for sale, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of sope respectively to be made or imported after the said tenth day of *June*; and that all and every the said sope-boilers, chandlers, and other sellers and dealers in sope, and all and every other person and persons who in trust for them or any of them, or for the use of them or any of them, shall be possessed of, or have in his her or their custody or possession, or in his her or their boiling-house, work-house, ware-house, store-house, shop, room, or other place or places whatsoever, upon the said tenth day of *June* one thousand seven hundred and twelve, any stock parcel or quantity of sope of foreign or *British* manufacture for sale, shall, on or before the said tenth day of *June* one thousand seven hundred and twelve, make a true and particular entry thereof at the office for the said duties within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds, and the said sope for which no such entry shall have been made: and within six days after he she or they shall have made or ought to have made such entries as aforesaid, shall pay down the duties hereby payable for such sope, or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use within three months

months then next ensuing; and in case the said duties for such stock of sope be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months; and that all and every such sope-boilers, and other sellers and dealers in sope, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his her or their said stock of sope, within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid: and that it shall and may be lawful to and for the proper officers for the said duties respectively, to take a true and particular account of all such stock or quantities of sope as any sope-boilers, chandlers, or other sellers and dealers in sope, or any in trust for them, shall on the said tenth day of *June* one thousand seven hundred and twelve, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, warehouse, boiling-house, or any dwelling-house, out-house, or other places belonging to such sope-boilers, chandlers, and other sellers and dealers in sope, and every of them; who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said tenth day of *June* one thousand seven hundred and twelve, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such sope, under the penalty of twenty pounds; and if any person or persons, having on the said tenth day of *June* one thousand seven hundred and twelve, in his her or their custody or possession any stock or quantity of sope chargeable by this act with the said duties for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of sope, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of sope which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any of the said officers for the said duties on sope; and the person or persons in whose custody such stock of sope shall be found, who shall not, before the discovery thereof, give notice at the next office for the said duties on sope, of the stock or quantity of sope so in his her or their custody, shall also forfeit and lose the sum of five shillings for every pound weight.

XXII. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantities of sope whatsoever, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of sope from the said person or persons who actually paid her Majesty's duties for the same, to export such sope for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of sope which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

Sope that hath paid the duty may be exported on security, &c.

XXIII. Provided always, that if after the shipping any such sope to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the sope so shipped to be exported, or any part thereof, shall be re-landed in any part of *Great Britain*, that then, and in every such case (over and above the penalty

Such sope re-landed, forfeited.

On oath that the duty is paid, and on debenture from the customer, &c. collector to re-pay the duties.

nalty of the bond which shall be levied and recovered to her Majesty's use) all the sope which shall be landed, or the value thereof, shall be forfeited.

XXIV. And it is also hereby enacted, that any person or persons who shall export any sope to any foreign parts, shall or may make proof, upon oath, or by such affirmation respectively, as aforesaid, that the duty of such sope hath been paid or secured according to this act (which oath or affirmation the collector who received the said duty is hereby required and empowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the sope so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon sope in such county or place where the said sope was exported (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the sope so exported, to the persons or agents for exporting the same: and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties of sope are hereby required to pay, or cause to be paid, the said debenture out of any duties upon sope arising by this act; or if the duty of such sope so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

Powers in 12 Car. 2 c. 24 and other excise acts, applied to these duties.

XXV. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided, settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are hereby made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon sope hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

All fines, &c. to be sued for as by the laws of excise.

XXVI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon sope, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture (except the said penalty of forty shillings on the officer) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Application of penalties.

Commissioners for these duties have the same jurisdiction as of excise.

XXVII. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall be, in pursuance of this act, appointed commissioners for the duties on sope to be made in *England, Wales, or Berwick upon Tweed*, shall and may have and exercise the same or like jurisdiction, power and authority, and may adjudge, determine, mitigate or order, in all cases and matters relating to the said duties on sope arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors, may

may or lawfully can exercise, adjudge, determine, mitigate or order in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

XXVIII. And whereas it may frequently happen that stale or rotten sope, and also the cuttings of good sope (for which the duties upon this act shall first have been duly paid or charged) may be put again into the copper or pan to be refreshed or made new, and the sope newly made from the same, or from a mixture of the same with other ingredients, will be chargeable with a new duty by this act; it is therefore hereby provided and enacted, that in case such stale or rotten sope, or cuttings, be put into the copper or pan, in the presence of an officer for the said duties, to be refreshed or made new as aforesaid, such officer shall from time to time make an allowance of the duty of the stale or rotten sope, or cuttings so put in, and certify every such allowance upon his report to be returned to the head office as aforesaid; any thing herein contained to the contrary notwithstanding.

Allowance for stale or rotten sope, or the cuttings of good sope, put into the copper to be refreshed.

See 11 Geo. 1. c. 30. § 37, 38.

XXIX. And whereas sope is more or less used in washing, scouring, or preparing the sheeps-wooll or lambs-wooll to be converted into the woollen manufactures of this realm, and in the making or finishing the same manufactures, or some of them; and it being judged reasonable to give an ease or encouragement to persons who shall be employed in the preparing making or finishing the said woollen manufactures, whether the same be for exportation or home consumption; it is hereby further provided and enacted, that it shall and may be lawful to and for any person or persons who, after the five and twentieth day of *December* one thousand seven hundred and twelve, during the continuance of the said duties upon sope, shall employ spend and consume any quantity or quantities of sope in the making of any cloths, ferges, kerfies, bays, stockings, or other manufactures of sheeps or lambs-wooll only, or in the finishing of the said manufactures, or preparing the wooll for the same, or to and for his her or their chief workman employed under him her or them in those works, or any of them, from time to time, to make proof in writing by the affidavit of the said person or persons who shall so employ spend and consume the said sope, or of his her or their chief workman, unless he she or they be a known *quaker* or *quakers*, and by the solemn affirmation of such *quaker* or *quakers*, before the collector and supervisor of the district or division where such sope shall be so employed spent and consumed, or either of them, who are hereby respectively empowered and required to administer the same upon the request of the manufacturer, or his her or their chief workman aforesaid: which said affidavit or affirmation shall specify the kinds and quantities of the manufactures so made finished or prepared, and the days between which, and the places where the same were so made finished or prepared respectively, and the quantities and kinds of the sope which were actually employed spent and consumed therein; and that no allowance, by virtue of this act, was before made to such manufacturers respectively, or for his her or their benefit, of the duties payable by this act for the sope so specified in such affidavit or affirmation, or any part thereof: and that upon the making of every such affidavit or affirmation, the said collector, out of the money in his hands of the said duties upon sope by this act granted, shall pay to the said manufacturers respectively, so much as one third part of the duties granted by this act for the sope specified in every such affidavit or affirmation taken by the said collector and supervisor jointly, or by the said collector singly, doth amount unto, without any delay; and in case the same were administered by the supervisor only, then upon a certificate thereof made and signed by the said supervisor (which he is hereby required to make and sign upon demand) the said collector shall, out of any monies in his hands of the said duties on sope, forthwith pay to the said manufacturers respectively the said third part of the said duties so payable by this act for the sope so spent and consumed as aforesaid;

Allowance of a third of the duty of sope spent in making cloths, ferges, &c.

See 12 Ann. st. 2. c. 9. § 16.

on oath, &c. of the worker.

faid; and in case the collector shall not then have money sufficient in his hands to satisfy such payments, that then and in every such case the commissioners of the said duties on soap for the time being, upon a certificate thereof from the said collector (who is hereby enjoined and required to make and sign such certificate) shall forthwith cause such payments to be made out of any monies arising by the said duties on soap, without any further delay.

Such affidavits, &c. need not be stamped.

No fee for the allowances, &c.

Except.

Persons forswearing forfeit treble the allowances.

For second offence to suffer as for perjury.

Duty on paper, &c. imported, &c. for 32 years from 24 June 1712. Made perpetual by 3 Geo. 1. c. 7. and part of the general fund. Additional duties are imposed by 12 Ann. st. 2. c. 9. § 2.

XXX. And it is hereby declared and enacted, that the said affidavits affirmations and certificates, touching the said allowance to the woollen manufacturers aforesaid, shall and may be written or printed upon paper not stamped or marked, for any the duties charged by this or any other act upon stamped vellum parchment or paper: and that no fee gratuity or reward whatsoever, shall be required demanded or taken from any the said manufacturers for making any the payments of the said allowance for soap consumed in the woollen manufactures, or for making or taking any the said affidavits affirmations or certificates relating thereunto, except four pence for writing every such affidavit affirmation or certificate; upon pain that any of the said officers offending therein, shall for every such offence pay treble damages to the party grieved, besides full costs of suit, to be recovered in such manner as any other penalty relating to the duties upon soap are by this act to be recovered.

XXXI. And for the better preventing frauds and abuses in obtaining the allowances last mentioned, it is hereby further enacted, that if any person or persons shall in such affidavit or affirmation swear affirm or alledge any matter or thing that shall be false and untrue, with an intent to defraud her Majesty, her heirs or successors, such person or persons offending therein, shall, for every such offence, forfeit and lose treble the value of the allowance for which such affidavit or affirmation shall be made; to be recovered in like manner, *to wit*, one third part thereof to the use of the Queen's Majesty, and the other two thirds thereof, with full costs of suit, to the use of the informer or prosecutor: and if any person or persons being once convicted of any such offence, shall again offend in the like kind, and be thereof duly convicted in any court of record at *Westminster*, or in any the said courts of *Scotland*, every such person or persons for such other offence, shall suffer as in cases of corrupt perjury.

XXXII. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected, and paid unto and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and all pastboards mildboards and scaleboards, and all books prints and maps, which at any time or times within or during the term of thirty two years, to be reckoned from the four and twentieth day of *June* one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain* (over and above all other customs subsidies and duties imposed upon or payable for the same) the several and respective rates and duties herein after expressed; that is to say,

For and upon all paper usually called or known by the name of atlas fine, which shall be imported or brought in as aforesaid, the sum of sixteen shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of atlas ordinary, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of imperial fine, which shall be imported or brought in as aforesaid, the sum of sixteen shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super royal fine, which shall be imported or brought in as aforesaid, the sum of twelve shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of royal fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of medium fine, which shall be imported or brought in as aforesaid, the sum of six shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy fine, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy second, which shall be imported or brought in as aforesaid, the sum of two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy printing, which shall be imported or brought in as aforesaid, the sum of one shilling and eight pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland royal, which shall be imported or brought in as aforesaid, the sum of three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland second, which shall be imported or brought in as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of blue royal, which shall be imported or brought in as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all painted paper which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of cartridge paper, which shall be imported or brought in as aforesaid, the sum of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of elephant fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of ordinary elephant, which shall be imported or brought in as aforesaid, the sum of three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine large post, which shall be imported or brought in as aforesaid, the sum of two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine fools cap, which shall be imported or brought in as aforesaid, two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of second fools cap, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of bastard or double copy, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of chancery double, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super fine pot, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For

For and upon all paper usually called or known by the name of second fine pot, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa royal, which shall be imported or brought in as aforesaid, three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa medium, which shall be imported or brought in as aforesaid, two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy fine, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy second, which shall be imported or brought in as aforesaid, after the rate of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown fine, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown second, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap fine, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap second, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german lombard, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german demy, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german crown, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german fools cap, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all pastboards mildboards and scaleboards which shall be imported or brought in as aforesaid, five shillings for every hundred weight, and after that rate for a greater or lesser quantity.

By 11 Geo. 1. c. 7. § 4. the duties ad valorem, are to be paid according to the book of rates annexed to that act.

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be imported or brought in as aforesaid (not being particularly charged in this act) a duty after the rate of twenty pounds for every one hundred pounds of the true and real value of the same, and after that rate for a greater or lesser quantity.

Repealed by 12 Ann. St. 2. c. 5.

XXXIII. And it is hereby enacted, that there shall be answered and paid to her Majesty, her heirs and successors, for and upon all books prints and maps, printed or wrought off in any parts beyond the seas, which at any time or times within or during the term last mentioned shall be imported or brought, bound or unbound, into Great Britain (over and above the present duties thereupon) a duty after the rate of thirty pounds for every one hundred pounds of the true and real value of the same, and after that rate for greater or lesser quantities: which said duties for and upon the said several

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sorts of paper, and the said pastboards mildboards and scaleboards, and the said books prints and maps to be imported as aforesaid, shall be paid by the respective importers thereof from time to time.

XXXIV. And it is hereby declared, that the values of such of the said paper, and of the said books prints and maps as are to pay the said duties *ad valorem*, shall, in all cases, be taken to be so much as such imported kinds are really worth to be sold at the port of importation, without any abatement for the duties thereupon charged by this or any former acts; and that the respective customer, collector, comptroller, or other person or persons, officer or officers of the customs for the time being, shall receive and levy the same duties so payable *ad valorem*, upon the oath of the merchant or importer accordingly: and such oath shall and may be administered, and all other matters done for ascertaining the said duties of such paper, and of such books prints and maps, so payable *ad valorem*, in the same manner and form as are lawfully used and practised for ascertaining any duties payable *ad valorem*, upon any other commodities imported.

XXXV. And be it further enacted by the authority aforesaid, that the several rates and duties by this act set or imposed upon all or any the said sorts of paper, and upon all or any the said pastboards mildboards and scaleboards, and the said books prints and maps, to be imported or brought into Great Britain, shall from time to time be satisfied and paid in ready money upon the entry or entries made, and before the landing thereof; and that in case any of the said imported paper, or any the said pastboards, mildboards and scaleboards, books prints or maps, shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such paper, and all the said pastboards mildboards and scaleboards, books prints and maps, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized and recovered of the importer or proprietor thereof, *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety of the same to the use of such person or persons as will seize, inform, or sue for the same, or the value thereof, in any her Majesty's courts of record at *Westminster*, for any such offences committed in *England, Wales, or Berwick upon Tweed*, or in her Majesty's court of session, court of justiciary, or court of exchequer in *Scotland*, for any such offences committed in *Scotland*, by action, bill, suit or information, wherein no essoin, protection, or wager of law shall be allowed.

XXXVI. And be it further enacted by the authority aforesaid, that the said duties upon the said imported paper and boards, and upon the said imported books prints and maps, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered and answered for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon such paper, boards, or such books prints or maps respectively, or any of them, are by any law or statute now in force to be ascertained, secured, raised, levied, recovered and answered, during the continuance thereof respectively.

XXXVII. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon the said paper and boards, and upon the said books prints and maps, as shall arise in *England, Wales, and the town of Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and

Duties on imported paper, &c. to be managed by the commissioners of the customs.

such of the duties imposed by this act upon imported paper and boards, or such books prints and maps as aforesaid, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for the said paper and boards, and for such books prints and maps, imported as aforesaid (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any money by this act appropriated or appointed for any the purposes herein after mentioned.

Duties on paper, &c. made in Great Britain. Made perpetual by 3 Geo. 1. c. 7. Additional duties are imposed by 12 Ann. st. 2. c. 9. § 3.

XXXVIII. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and upon all pastboards mildboards and scaleboards, which shall at any time or times within or during the term of thirty two years, to be reckoned from the four and twentieth day of *June* one thousand seven hundred and twelve, be made in *Great Britain*, the several and respective duties herein after mentioned; that is to say,

- Demy fine.** For and upon all paper usually called or known by the name of demy fine, which shall be so made in *Great Britain*, the sum of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.
- Demy second.** For and upon all paper usually called or known by the name of demy second, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Crown fine.** For and upon all paper usually called or known by the name of crown fine, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Crown second.** For and upon all paper usually called or known by the name of crown second, which shall be so made in *Great Britain*, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.
- Fools cap fine.** For and upon all paper usually called or known by the name of fools cap fine, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Fools cap second.** For and upon all paper usually called or known by the name of fools cap second, which shall be so made in *Great Britain*, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.
- Fine pots.** For and upon all paper usually called or known by the name of fine pots, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Second pots.** For and upon all paper usually called or known by the name of second pots, which shall be so made in *Great Britain*, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.
- Brown-large cap.** For and upon all paper usually called or known by the name of brown large cap, which shall be so made in *Great Britain*, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.
- Small ordinary brown.** For and upon all paper usually called or known by the name of small ordinary brown, which shall be so made in *Great Britain*, the sum of four pence for every ream, and after that rate for a greater or lesser quantity.
- Whited brown.** For and upon all paper usually called or known by the name of whited brown, which shall be so made in *Great Britain*, the sum of six pence for every bundle, each bundle containing forty quires, and after that rate for a greater or lesser quantity.

For and upon all pastboards mildboards and scaleboards which shall be so made ^{Pastboards,} in Great Britain, three shillings for every hundred weight, and after that rate for a ^{&c.} greater or lesser quantity.

And for and upon all other paper, white or brown, or of any other colour or kind ^{Paper not particularly charged.} whatsoever which shall be made in Great Britain as aforesaid (not being particularly charged in this act) a duty after the rate of twelve pounds for every one hundred pounds of the true and real value of the same, and after that rate for any greater or lesser quantities.

Which said duties for and upon the said several sorts of paper, and other the commodities last mentioned to be made in *Great Britain*, shall be paid by the makers thereof respectively.

XXXIX. And it is hereby enacted, that for and upon all paper which at ^{Painted paper.} any time or times during the term last mentioned, shall be printed painted or stained in *Great Britain*, to serve for hangings and other uses, there shall be answered and paid to her Majesty (over and above the duties payable for such paper before the printing painting or staining thereof) the sum of one penny for every yard square, and after that rate for a greater or lesser quantity; to be paid by such person or persons as shall print paint or stain the same.

XL. And be it declared and enacted by the authority aforesaid, that a ^{A ream to be 20 quires of 24 sheets each.} ream of paper chargeable by this act, whether the same be imported or made in *Great Britain*, shall be understood to consist of twenty quires, and each quire of four and twenty sheets: and that all sorts of paper of the respective dimensions and value of the paper chargeable by this act, under the respective denominations aforesaid, with the respective rates and duties hereby granted, shall be charged and chargeable with the same respective rates and duties, although the same denominations (by which they are now usually known) should be altered, or by whatsoever other name or names the same, or any of them, now are, or during the said term, shall or may be called or known.

XLI. And for the better ascertaining charging and securing the duties by this act set and imposed upon all sorts of paper, and the said pastboards mildboards and scaleboards, made in *Great Britain*, and upon the said printed painted and stained paper, during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs and successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties by this act set and imposed upon all paper, pastboards, mildboards and scaleboards made within *Great Britain*, and upon the said printed painted and stained paper, chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commission ^{Her Majesty or the treasury to appoint commissioners:} under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties upon paper, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the said respective commissioners for the said duties on paper for the time being, shall from time to time cause all the monies to arise by or for the said duties on the said paper, pastboards, mildboards and scaleboards, and for the said printed painted and stained paper, to be made or wrought in *Great Britain* during the term aforesaid (the necessary charges ^{The money be paid into the exchequer.} of

of managing, collecting, raising, paying and accounting for the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

Duty on paper paying *ad valorem*, how ascertained.

XLII. And it is hereby enacted and declared, that the values of such of the said paper made in *Great Britain* as is to pay duty *ad valorem* as aforesaid, shall in all cases be taken to be so much as such paper shall be worth to be sold (so soon as the same is perfectly made from time to time) at the next market town, without respect to the duty hereby charged thereupon; and that the collector for the time being shall receive the said duties payable *ad valorem* for such paper accordingly; upon the oath of the maker or makers of such paper, or of his or their chief workman or servant employed in making the same, according to the best of their knowledge or belief; unless such maker workman or servant be a known *quaker*, and the solemn affirmation of such maker workman or servant to the same effect, in case he or she be a known *quaker*, shall and may be taken instead of such oath: which oaths and affirmations to ascertain the value of such paper so to be charged, shall and may be administered by the proper collector or supervisor of the district or division within which such maker of paper doth inhabit, without any fee or charge for the same.

Makers of paper pastboard, &c. before 24 June 1712, to give notice of their names and places of abode, and of their work-houses, &c. on pain of 30*l*. By 1 Geo. 1. st. 2. c. 36. § 17. officers are to take account of the quantities, &c. of paper before printing, &c.

XLIII. And it is hereby further enacted by the authority aforesaid, that all and every person and persons whatsoever, who on or before the four and twentieth day of *June* in the year of our Lord one thousand seven hundred and twelve, shall make any paper, pastboard, mildboard or scaleboard, or shall print paint or stain any paper in *Great Britain* as aforesaid, for sale or not for sale, shall, on or before the said four and twentieth day of *June* one thousand seven hundred and twelve, give or leave notice in writing at the office for the said duties on paper, next to the place where such paper, pastboard, mildboard and scaleboard shall be made, or where such paper shall be made, printed, painted or stained, of their respective names and places of abode, and of the place or places where every such person or persons do usually make or print, paint or stain any such paper, pastboard, mildboard or scaleboard: and that all and every such maker or makers, as often as he she or they shall change their places of making, printing, painting, or staining of paper, or making of pastboards mildboards and scaleboards; and all and every person and persons who shall at any time or times hereafter, during the continuance of the said duties on paper, be a maker or makers of paper, pastboard, mildboard or scaleboard, or shall print paint or stain any paper as aforesaid; shall give or leave the like notice of their respective names and places of abode, and the places where they shall respectively make or intend to make any such paper, pastboard, mildboard or scaleboard, or to print paint or stain any such paper as aforesaid, before they respectively do presume to make, print, paint or stain the same, in any such new or other place or places; to the end the said commissioners or other officers for the said duties on paper, may from time to time have due knowledge of all the places where such goods shall be made or wrought, and be the better enabled to secure the duties hereby granted thereupon: and if any such person or persons who shall make, print, paint, or stain any paper, or make any pastboard mildboard or scaleboard, for which a duty ought to be paid by this act, shall neglect to give or leave such notice as aforesaid, he she or they shall, for every such offence, forfeit the sum of thirty pounds.

And of their places for drying, &c. on pain of 20*l*.

XLIV. And the better to prevent any frauds or concealments, whereby her Majesty, her heirs or successors, may be injured or deprived of her or their dues, be it further enacted by the authority aforesaid, that no person whatsoever, during the continuance of the said duties upon paper, shall use any place for drying the same, or making it fit for use, other than such common place or places whereof he she or they shall first have given or left notice in writing at the proper office for the same duties, to be the place or

places

places for his her or their drying or finishing the same; upon pain of forfeiting the sum of twenty pounds for every such offence.

XLV. And it is hereby further enacted by the authority aforesaid, that from and after the four and twentieth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties upon paper, all and every person and persons who shall make any paper, pastboard, mildboard or scaleboard in *Great Britain*, or print, paint, or stain any paper as aforesaid, in *Great Britain*, shall once in every six weeks make a true entry in writing, at the next office for the said duties upon paper, of all the paper, pastboards, mildboards and scaleboards by him her or them severally made fit for use within such six weeks respectively; which entries shall contain the just kinds and quantities thereof, on pain to forfeit on every neglect of such entry the sum of fifty pounds: which entries shall be made upon oath, or upon affirmation as aforesaid, to be respectively taken and administered as this act prescribes, in cases where the value of any unrated paper is to be ascertained as aforesaid, without any fee or charge whatsoever to be demanded or taken for the same.

Entry to be made once in six weeks upon oath, &c.

Penalty 50*l*.

XLVI. Provided always, that no person who shall make, print, paint or stain any paper, pastboard, mildboard or scaleboard, shall be obliged to go or send farther than the market town where his or her paper is made, printed, painted or stained, or such boards are made, or the next market town to the place of making, printing, painting or staining the same respectively, for the making of such oaths, affirmations or entries as aforesaid.

Entries, &c. to be at the next market town.

XLVII. And be it further enacted, that all and every person and persons who shall make any paper, pastboard, mildboard or scaleboard in *Great Britain*, or print, paint, or stain any paper in *Great Britain*, shall from time to time, within six weeks after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for all such paper, pastboard, mildboard or scaleboard, as shall by or for them respectively be made, and for all such paper as shall by them respectively be printed, painted or stained, so as to be fit for use or sale; upon pain of forfeiting for every such offence double the sum of the said duty whereof the payment shall be so refused or neglected, and that no such person, after such default in payment made, shall sell deliver or carry out any paper, pastboard, mildboard or scaleboard, until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of the paper, pastboard, mildboard and scaleboard, so delivered or carried out.

Duty to be cleared off in six weeks after entry, on pain of double the duty.

XLVIII. And be it further enacted by the authority aforesaid, that all and every the officers of the said duties on paper, shall at all times, by day or by night (and if in the night, then in the presence of a constable or other lawful officer of the peace) be permitted, upon his or their request, to enter into the house, mill, yard, dryinghouse, ware-house, or other place belonging to or used by any person or persons, who, within or during the term of years last mentioned, shall make any paper, pastboard, mildboard or scaleboard in *Great Britain*, or shall print paint or stain any paper for hangings or other uses as aforesaid, and to take a just account of the kinds and quantities of the paper, pastboards, mildboards and scaleboards, which shall have been made, printed, painted or stained, by such person or persons from time to time, and shall thereof make a report or return in writing to the respective commissioners for the said duties on paper, or such as they respectively shall appoint to receive the same, leaving a true copy, if demanded, of such report in writing under his hand, with or for the said makers of paper, pastboards, mildboards and scaleboards, or the persons that shall print, paint, or stain such paper respectively; and such report or return of the officer or officers last mentioned, shall be a charge upon such maker or makers of paper, pastboards, mildboards and scaleboards, and upon the persons who shall print, paint, or stain paper as aforesaid respectively; and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing at the time of taking

Officers may enter by day or night into any mills, yards, &c.

to take account of the kinds of paper, &c. made, and report to the commissioners,

leaving a copy with the makers, on pain of 40*s*.

ing such account, being demanded as aforesaid, every such officer, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker or person respectively.

Officers to be sworn.

XLIX. Provided always, that every officer who shall be impowered to make such charge as is last mentioned, shall, in the first place, be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of the said duties on paper, or by any of her Majesty's justices of the peace, who shall give to such officers a certificate thereof.

Officers to take an account of rags, cordage, &c. in makers custody, &c.

L. And for the better preventing of frauds, it is hereby enacted, that all and every the officers of the said duties on paper, shall also be permitted to take an account of the quantities of rags, cordage, and other materials, for making the said paper, pastboards, mildboard and scaleboard, chargeable by this act, which shall be in the custody or possession of any maker, and of all paper in the possession of any person using the art of printing, painting or staining paper, and of their respective proceedings in making, printing, painting or staining the same; and if any such maker or other person shall obstruct or hinder any the said officers in the execution of the powers and authorities given to him or them by this act, for ascertaining and securing the said duties relating to paper, pastboards, mildboards or scaleboards, or the printing painting or staining thereof, the offenders therein, for every such offence, shall forfeit the sum of twenty pounds.

No paper-makers, &c. to remove goods before account taken by the officer, &c. on pain of 20l.

And by 1 Geo. 1. st. 2. c. 36. § 18. painters of paper removing paper before it is stamped, forfeit 20l. and the paper.

LI. And be it further enacted by the authority aforesaid, that no person or persons who shall be a maker or makers of paper, pastboard, mildboard and scaleboard, or shall print paint or stain any paper chargeable by this act, shall (under pain of forfeiting the sum of twenty pounds for every such offence) remove carry or send away, or suffer to be removed carried or sent away any paper, by him her or them made, printed, painted or stained, or any pastboard mildboard or scaleboard by him her or them made, of which no account shall have been first taken by the proper officer, from the warehouse, work-house, or other place where such goods shall have been first put, after their being dried and fit for use, without giving to the proper officer two days notice at the least, of his her or their intentions to remove carry or send away the same, that so the said officer (without his own wilful neglect or default) may have time to take an account thereof.

Paper-makers, &c. to keep their goods not surveyed, separate, on pain of 5l.

LII. And it is hereby further enacted, that all and every person and persons who shall be makers of paper pastboard or scaleboard, or printers painters or stainers of any such paper as aforesaid, shall from time to time keep all the paper by them respectively made, printed, painted or stained, and all the pastboard mildboard and scaleboard by him or them respectively made, and which shall not have been surveyed and taken an account of by the said officers for the said duties thereupon, separate and apart from all other their paper and other commodities aforesaid, which shall have been surveyed and taken an account of by such officers, for the space of eight and forty hours after the making, printing, painting or staining thereof, unless such paper, and other the goods last mentioned, shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit, for every such offence therein, the sum of five pounds.

Concealing paper, &c. forfeits 20l.

LIII. And be it further enacted, that if any of the said makers, printers, painters or stainers, shall fraudulently hide or conceal, or cause to be hid or concealed, any paper, pastboard, mildboard and scaleboard made, or any paper printed painted or stained, chargeable by this act, or any the materials for making the same, to the intent to deceive her Majesty of the just duties by this act granted thereupon, that then, and in every such case, the party so offending, shall forfeit the sum of twenty pounds for every such offence.

LIV. And be it further enacted by the authority aforesaid, that all paper, pastboards, mildboards and scaleboards, and all materials and utensils for making them, or any of them, or printing, painting, or staining such paper

as aforesaid, which shall be found in any private ware-house, workhouse, ^{Paper, &c.} drying-room, or other place for making or keeping, or for printing, paint- <sup>found in pri-
vate work-
house unen-
tered, forfeit-
ed, or the va-
lue.</sup> ing or staining the same, for which no entry shall be made, or notice given as aforesaid, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties upon paper, to her Majesty's use.

LV. And it is hereby further enacted by the authority aforesaid, that all ^{All paper, &c.} the paper, pastboard, mildboard and scaleboard, and all the materials and <sup>chargeable
with the du-
ties in arrear,
&c.</sup> utensils for the making thereof, and for printing painting or staining such paper as aforesaid, in the custody of any maker or makers, or of any such printer, painter, or stainer of paper as aforesaid, or of any person or persons to the use of or in trust for them, or any of them, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for paper, pastboard, mildboard and scaleboard made, or for such paper printed painted or stained as aforesaid, in arrear and owing by such person or persons for any such goods so made, printed, painted or stained, by him her or them, or in his her or their ware-houses, working-houses, or places aforesaid, and shall be also subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act relating to the said duties upon such paper, pastboard, mildboard and scaleboard; and it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings as may lawfully be done by this act in relation to paper, in case the debtor or offender were the true lawful owner of the same.

LVI. And be it further enacted by the authority aforesaid, that for all <sup>Duties on
stock in hand,
24 June 1712.</sup> paper (whether the same be of foreign or *British* manufacture) and for all pastboards mildboards and scaleboards, which any merchants, stationers, wholesale sellers, retailers, printers, paper-makers, or other dealers in paper in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of and interested in, upon the four and twentieth day of *June* in the year of our Lord one thousand seven hundred and twelve, being for sale; and for all paper printed painted or stained as aforesaid, which shall be in the hands of any person or persons for sale, on the said four and twentieth day of *June* one thousand seven hundred and twelve, there shall be yielded and paid to her Majesty the like rates as are by this act to be paid for the like sorts of paper, pastboard, mildboard and scaleboard, respectively to be made or imported, or paper to be printed painted or stained as aforesaid, after the said four and twentieth day of *June* one thousand seven hundred and twelve; and that like entries shall be made, and the duties paid down, or secured to be paid within three months, and the like allowance shall be made for prompt payment, and all matters and things shall be done, and permitted to be done, for ascertaining and securing the said duties for such stocks of paper, and other commodities last mentioned, and the like penalties and forfeitures shall be inflicted for any fraud, concealment, refusal, neglect, or other offence relating thereunto, as are by this act provided, in relation to the stocks of *sope* which any dealers therein shall have upon the said tenth day of *June* one thousand seven hundred and twelve, or in relation to the duties thereof.

LVII. Provided always, and be it further enacted by the authority afore- <sup>Paper, &c.
that hath paid
the duty may
be exported,
on security,
&c.</sup> said, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quantity of paper, pastboard, mildboard and scaleboard whatsoever made in *Great Britain*, or imported into the same, or for any such printed painted or stained paper as aforesaid, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of paper, or any other the goods last mentioned, from the said person or persons who actually paid her Majesty's duties for the same, to export such paper, pastboard, mildboard or scaleboard, or printed painted or stained paper for any foreign parts, by way of

of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of such commodities which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

Paper, &c. reloaded, forfeited, or the value.

LVIII. Provided always, that if after the shipping any such paper, or other the commodities last mentioned, to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the paper or other commodities so shipped to be exported, or any part thereof, shall be reloaded in any part of *Great Britain*, that then, and in every such case (over and above the penalties of the bond which shall be levied and recovered to her Majesty's use) all the paper and commodities which shall be so landed, or the value thereof, shall be forfeited.

On oath that the duty has been paid or secured, and on debenture from the customer, &c. collector to repay the duties.

LIX. And it is also hereby enacted, that any person or persons who shall export any paper, or any pastboard, mildboard or scaleboard, or any such printed painted or stained paper as aforesaid, to any foreign parts, shall or may make proof, upon oath, or by such affirmation respectively, as aforesaid, that the duties thereof have been paid or secured according to this act (which oath or affirmation the collector who received the said duties is hereby required and impowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true quantities and kinds of such commodities so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon paper in such county or place where the same were exported (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the paper, pastboard, mildboard and scaleboard so exported, to the persons or agents so exporting the same: and if such collector shall not have money in his hands to pay any such debenture, then the said respective commissioners for the said duties of paper are hereby required to pay, or cause to be paid, the said debenture out of any duties upon paper arising by this act; or if the duty of such commodities aforesaid so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the security for the same; any thing in this act contained to the contrary notwithstanding.

All the powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

LX. And be it further enacted by the authority aforesaid, that all and every the powers, directions, rules, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles the second*, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale and other liquors, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties hereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be practised used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon paper, and other the commodities last mentioned, hereby granted, during the continuance of this act, as fully and effectually, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters and things, were particularly repeated in this present act.

All fines, &c. to be sued for as by the laws of excise.

LXI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon paper, and upon printed painted and stained paper, and upon pastboard mildboard

mildboard and scaleboard, shall be sued for, levied, recovered, or mitigated, by such ways means and methods, as any penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer of *Scotland* respectively as aforesaid; and that one moiety of every such fine penalty and forfeiture (the said penalty on the officer for not giving or leaving a copy of his charge as aforesaid only excepted) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

LXII. Provided always, and it is hereby enacted, that such persons as, in pursuance of this act, shall be commissioners for the said duties on the several sorts of paper, and other the commodities last mentioned to be made, printed, painted or stained in *England, Wales*, and the town of *Berwick upon Tweed*, shall have the same jurisdiction power and authority, and may adjudge, determine, mitigate and order, in all cases and matters relating to the same duties arising within the limits aforesaid, as the commissioners of excise upon beer and other liquors may or can lawfully exercise, adjudge, determine, mitigate or order in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

Commissioners for these duties have the same jurisdiction as of excise.

LXIII. Provided always, and be it enacted by the authority aforesaid, that for the encouragement of learning, so much money as shall from time to time be paid for the duties granted by this act for any quantities of paper, which, during the continuance of the said duties, shall be used in the printing any books in the *Latin, Greek*, oriental or northern languages, within the two universities of *Oxford* and *Cambridge*, or either of them, by permission of the vice-chancellors of the same respectively, shall and may be drawn back and repaid in manner following; that is to say, the chief manager of the press in each of the said universities, shall and may from time to time make proof, by oath in writing, before the vice-chancellor (who is hereby empowered to administer the same) expressing therein the kinds and quantities of the paper so used, and how much the duties thereof, payable by this act, doth amount to; which said oath in writing being certified by the said vice-chancellor, and produced to the lord treasurer, or commissioners of the treasury for the time being, the said lord treasurer, or commissioners of the treasury for the time being, shall forthwith from time to time issue his or their orders or warrants to the respective commissioners, who by this act are to manage the duties upon paper, to cause payment to be made of so much money as the duties, payable by this act for the paper so used in the printing of the said books in the said universities as aforesaid, shall amount to; the same payment to be made (without any fee or charge whatsoever, and without delay) to such person or persons as the said respective vice-chancellors shall authorize and appoint to receive the same, out of any of the duties upon paper arising by this act; any thing in this act contained to the contrary notwithstanding.

Books printed at *Oxford* or *Cambridge* in *Latin, Greek*, oriental or northern languages, to have a drawback of the duty on paper;

LXIV. Provided always, and be it enacted by the authority aforesaid, that, for the encouragement of learning, so much as shall from time to time be paid for the duties granted by this act, for any quantities of paper which, during the continuance of the said duties, shall be used in the printing any books in the *Latin, Greek*, oriental or northern languages, within the universities of *Scotland*, or any of them, by permission of the principal of the same respectively, shall and may be drawn back and repaid in manner following; that is to say, the chief manager of the press in the said universities shall and may, from time to time, make proof by oath in writing before the principal (who is hereby empowered to administer the same) expressing therein the kinds and quantities of the paper so used, and how much the duty thereof payable by this act doth amount to; which oath in writing being certified by the said principal, and produced, the lord treasurer of *Great Britain*, or the lords commissioners of the treasury for the time being, shall forthwith, from

and in the universities of *Scotland*.

time to time, issue his or their orders or warrants to the respective commissioners, who by this act are to manage the duties upon paper, to cause payment to be made of so much monies as the duties so used in the printing of the said books in the said universities of *Scotland* shall amount to; the same payments to be made without any fee or charge whatsoever, and without delay, to such person or persons as the said respective principals shall authorize and appoint to receive the same, out of any of the duties upon paper arising by this act in *Scotland*; any thing in this act contained to the contrary notwithstanding.

Pastboards made of paper that has paid the duty, not chargeable.

LXV. Provided always, and it is hereby declared, that pastboard made in *Great Britain* of paper which shall have paid the duties charged and chargeable by this act, shall not be charged with any further or other duties, by virtue of this act, upon the pasting or annexing together the sheets of such paper, and its receiving thereby the denomination of pastboard or pasted paper.

Printed linens imported to pay 15*l.* per cent. *ad valorem* from 20 July 1712, for 32 years.

Made perpetual by

3 Geo. 1. c. 7.

See an additional duty

12 Ann. st. 2. c. 9. § 5.

Lacens, striped or chequered

linens all white, neckcloths striped at the end only, and barras or packing canvas, and buckrams, are declared not to be charged, 12 Ann.

st. 2. c. 19.

LXVI. And be it also enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all chequered and striped linens, and upon all linens printed, painted, stained or dried, after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts, which at any time or times within or during the term of thirty two years, to be reckoned from the twentieth day of *July* one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain*, and may lawfully be used or worn there (over and above all other customs, subsidies, and duties imposed upon or payable for the same) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, to be paid by the importers respectively.

lacens, striped or chequered linens all white, neckcloths striped at the end only, and barras or packing canvas, and buckrams, are declared not to be charged, 12 Ann. st. 2. c. 19.

LXVII. And it is hereby enacted, that the duty upon such imported linens chargeable by this act, shall, from time to time, be managed, ascertained, paid, secured, raised, levied and brought into the exchequer, in the same manner and form, and by such rules, ways, means and methods, and under such penalties and forfeitures, as the aforesaid duties upon imported paper are by this act to be managed, ascertained, paid, secured, raised, levied and brought in, as aforesaid; and that all the provisions, penalties, forfeitures, clauses, matters and things, contained in this act, for managing, ascertaining, paying, securing, raising, levying and bringing in the said duties upon paper imported, or any of them, shall be applied, practised, and put in execution, for managing, ascertaining, paying, raising, securing, levying and bringing in the said duties upon the importation of such linen as aforesaid, as fully and effectually as if the same were again repeated in this present act.

LXVIII. And moreover it is hereby enacted by the authority aforesaid, that from and after the said duties hereby granted upon the said chequered, striped, printed, painted, stained and dyed linens, imported as aforesaid, from time to time, shall be paid to her Majesty's use, the respective commissioners, officer and officers of the customs of the port or place where the same shall be imported, shall cause every piece and parcel thereof to be marked or stamped with a distinct seal or mark, to be provided and used as this act directs, to denote the payment of the duties for the same.

Duty on silks, calicoes, linens and stuffs, printed in *Great Britain* from 20 July 1712, for 32 years.

LXIX. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all silks, calicoes, linens and stuffs, of what kind soever, which at any time or times within or during the term of thirty two years, to be reckoned from the twentieth day of *July* one thousand seven hundred and twelve, shall be printed, stained, painted or dyed in *Great Britain* (such calicoes linens and fustians as shall be dyed throughout

of one colour only, and stuffs made of woollen, or whereof the greatest part in value shall be woollen, always excepted) the several and respective rates and duties herein after expressed (over and above the duties payable upon the importation of them, or any of them) that is to say,

Made perpetual by
3 Geo. 1. c. 7.
See an additional duty
12 Ann. st. 2.
c. 9. § 6.
Silks.

For and upon all silks so printed, stained or painted in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth.

And for all silk handkerchiefs so printed, stained, or painted in Great Britain, the sum of three pence for every yard square, and in those proportions for wider or narrower silks.

Silk handkerchiefs.

*For and upon all calicoes * to be so printed, stained, painted or dyed in Great Britain (except as aforesaid) the sum of three pence for every yard in length, reckoning one yard wide, and after that proportion.*

Calicoes.

And for and upon all linen and stuffs (except before excepted) to be printed, stained, painted or dyed, as aforesaid in Great Britain, within or during the term last mentioned, the sum of three half pence for every yard in length, reckoning yard wide, and after that rate for a greater or lesser quantity.

Linen and stuffs.

LXX. And for the better ascertaining charging and securing the said duties by this act set and imposed upon all silks, calicoes, linen and stuffs (except before excepted) which shall be printed, painted, stained or dyed as aforesaid in *Great Britain*, within or during the term last mentioned, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties set and imposed upon all such silks, calicoes, linens and stuffs, printed, painted, stained or dyed as aforesaid in *Great Britain*, as are chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commission under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the duties last mentioned, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the said respective commissioners for the said duties last mentioned for the time being, shall from time to time cause all the monies to arise by or for the same duties, during the continuance thereof (the necessary charges of managing, collecting, raising, paying and accounting for these duties excepted) to be also paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

Her Majesty or the treasury to appoint commissioners:

who are to appoint officers, &c.

LXXI. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever, who on or before the twentieth day of *July* in the year of our Lord one thousand seven hundred and twelve, shall print, stain, paint or dye any of the said goods, so that a duty shall be payable by this act upon the printing, staining, painting or dyeing the same as aforesaid, shall, on or before the said twentieth day of *July* one thousand seven hundred and twelve, give or leave notice in writing at the next office for the same duties, of their respective names and places of abode, and of the place

Callico-printers to give notice of their names and places of abode, &c.
Persons printing at other places than their residence,

or

* Printed calicoes (except dyed all blue) are prohibited to be worn, or used in furniture, in Great Britain, by 7 Geo. 1. c. 7. for encouraging the woollen and silk manufactures.

are to make particular entries of their goods, and pay the duties before printing, 1 Geo. 1. st. 2. c. 36. § 21.

on forfeiture of 30*l*.

To make entries, &c. once in six weeks, on forfeiture of 50*l*.

Entries, &c. at the next market town.

Printers of silk, &c. once in six weeks to clear off the duties, on forfeiture of double duty, &c.

or places where every such person or persons do usually print, paint, stain or dye as aforesaid, any such silk, linens, calicoes or stuffs, or dry the same: and that all and every such printer, painter, stainer or dyer, as often as he she or they shall change their places of printing, painting, staining or dying, any the said goods, or for drying the same; and all and every person and persons who shall at any time or times, during the continuance of this act, be a printer, painter, stainer or dyer, of any such silks, calicoes, linens or stuffs, or shall print, paint, stain or dye, any such goods as aforesaid; shall give or leave the like notice of their respective names and their places of abode, and the rooms and places where they shall respectively work, or intend to work, in such printing, painting, staining or dying, and the places where they respectively shall dry, or intend to dry, any such goods as aforesaid, before they respectively do presume to work in any such new or other place or places; upon pain to forfeit the sum of thirty pounds for every neglect or default, by not giving such notice as aforesaid.

LXXII. And it is hereby further enacted by the authority aforesaid, that from and after the said twentieth day of *July* one thousand seven hundred and twelve, during the continuance of this act, all and every person and persons who shall print, paint, stain or dye, in *Great Britain* as aforesaid, any silks, calicoes, linens and stuffs, upon the printing, painting, staining or dying, whereof a duty is chargeable by this act, shall, once in every six weeks, make a true entry in writing at the next office for the same duties of all such silks, calicoes, linens and stuffs, so by him her or them severally printed, painted, stained or dyed, within every such six weeks respectively, which entries shall contain the just kinds and quantities thereof: and if such printer, painter, stainer or dyer, be not the true owner of such goods, or any of them so printed, painted, stained or dyed, then, and in every such case, he she or they, in every such entry, shall specify the names and places of abode of the persons who are the owners thereof, or for whose account they respectively do print, paint, stain or dye the same; on pain to forfeit for every neglect of such entry the sum of fifty pounds; which entry shall be made upon the oath of the printer, painter, stainer or dyer, or of his her or their chief workman employed, to the best of their knowledge or belief, unless he she or they be a known *quaker*, and the solemn affirmation of a known *quaker*, to the same effect, shall be taken instead of such oath; and the said oaths and affirmations, to verify such entries, shall and may be administered by the proper collector or supervisor of the district or division within which such printer, painter, stainer or dyer, doth inhabit, without any fee or charge whatsoever to be taken for the same.

LXXIII. Provided always, that no person for the making of such entries oaths or affirmations as are last mentioned, shall be obliged to go or send further than the market town where his or her silks, calicoes, linen or stuffs, are printed, painted, stained or dyed, or the next market town to the place of printing, painting, staining or dying the same.

LXXIV. And be it further enacted by the authority aforesaid, that all and every person and persons who shall print, paint, stain or dye as aforesaid, any silks, calicoes, linens, or such stuffs as aforesaid in *Great Britain*, shall from time to time, within six weeks after he she or they shall make, or ought to have made such entry as aforesaid, clear off all the said duties which shall be then due or remain unpaid, for all such silks, calicoes, linens and stuffs, as shall have been printed, painted, stained or dyed, by him her or them respectively as aforesaid; upon pain of forfeiting for every default therein double the sum of the same duties whereof the payment shall be so neglected, and that no such person, after such default in payment made, shall deliver or carry out, or cause to be delivered or carried out, any such printed, painted, stained or dyed goods, until he hath paid and cleared off his duty, on pain to forfeit double the value of the goods so delivered or carried out.

LXXV. And

LXXV. And be it further enacted by the authority aforesaid, that all and every the officers of the said duties on the said printed, painted, stained or dyed goods, shall at all times, by day or by night, and, if in the night, then in the presence of a constable or other lawful officer of the peace, be permitted, upon his or their request, to enter into the house, work-house, drying-house, warehouse, field, or other place belonging to or used by any person or persons who, within or during the term of years last mentioned, shall print, paint, stain or dye, any silks, callicoes, linens or stuffs (except before excepted) and to take a just account of the kinds and quantities thereof which shall have been printed, painted, stained or dyed, by such person or persons, from time to time; and shall thereof make a report or return in writing to the respective commissioners for the duties last mentioned, or such as they respectively shall appoint to receive the same; leaving a true copy (if demanded) of such report in writing under his hand, with or for the said printer, painter, stainer or dyer respectively: and such report or return shall be a charge upon every such printer, painter, stainer or dyer respectively: and if the said officer shall refuse or neglect to give or leave a true copy of his report at the time of taking such account, being demanded as aforesaid, every such officer, for every such offence, shall forfeit the sum of forty shillings to every such printer, painter, stainer or dyer respectively.

Officers may enter printers houses to take account of silks, &c.

and make report,

leaving a copy on pain of 40s.

LXXVI. Provided always, that every officer who shall be empowered to make such charge as is last mentioned, shall in the first place be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners for the duties last mentioned, or by any of her Majesty's justices of the peace, who shall give to such officer a certificate thereof.

Officers to be sworn.

LXXVII. And for the better prevention of frauds, be it further enacted, that all and every the officers of the said duties on such printed, painted, stained or dyed goods as aforesaid, shall also be permitted to take an account of the quantities of silks, callicoes, linens and stuffs, which shall, at any time or times, be in the custody or possession of any printer, painter, stainer or dyer, to be printed, painted, stained or dyed; and in case such officer or officers shall miss any quantity or quantities of such silk, callicoes, linen or stuffs, whereof he had taken an account at his last survey, and shall not, upon reasonable demand, receive satisfaction what is become of the same, then, and in every such case, it shall and may be lawful for such officer to charge such printer, painter, stainer or dyer, with the duties of such silks, callicoes, linens or stuffs so missing, as if the same were printed, painted, stained or dyed.

Officers to take account of the quantities of silks, &c.

LXXVIII. And be it enacted, that if any person or persons who shall print, paint, stain or dye, any the goods aforesaid, shall obstruct or hinder any the said officers in the execution of the powers given by this act, for ascertaining and securing the duties thereupon, the offenders therein, for every such offence, shall forfeit the sum of twenty pounds.

Obstructing officer forfeits 20l.

LXXIX. And be it further enacted by the authority aforesaid, that no person or person who shall print, paint, stain or dye any silks, callicoes, linens or stuffs, chargeable with the said duties by this act, shall remove carry or send away, or suffer to be removed carried or sent away, any the silks, callicoes, linens or stuffs, by him her or them printed, painted, stained or dyed respectively, until such time as the proper officer shall have taken an account of every particular quantity of such goods so to be carried away, and until every particular piece and parcel or remnant of such goods be duly marked with a stamp or seal, denoting the charging of the duty as this acts directs; upon pain of forfeiting the sum of twenty pounds for every such offence, and that all the printed, painted, stained or dyed silks, callicoes, linen and stuffs, so carried away, without being marked with a stamp or seal, denoting the charging of the said duties, and being found in the possession of any draper, or

Printers not to remove the silk till officer has taken account; or before marking; on forfeiture of 20l. &c.

See 12 Ann. st. 2. c. 9. § 13.

Being found unmarked are forfeited, and sol. by 5 Geo. 1. c. 11. § 15.

other trader or dealer therein, or any person for the use of such draper trader or dealer for sale; shall and may be seized, or the value thereof shall and may be recovered, *to wit*, one moiety thereof for the use of her Majesty, and the other moiety to the use of the seizer or informer.

Receipts *gratis*.

LXXX. And it is hereby ordained and enacted by the authority aforesaid; that upon payment of the said duties for any quantity of the said printed, painted, stained or dyed goods, the receiver or collector shall give a receipt for the same *gratis*.

Silks not surveyed, to be kept separate, on pain of 5*l*.

LXXXI. And it is hereby further enacted, that all and every the said printers, painters, stainers and dyers, of the said silks, calicoes, linens, and such stuffs as aforesaid, shall from time to time keep so much of the same goods as shall not have been surveyed and taken an account of by the proper officers, separate and apart from all others of the same kinds which shall have been surveyed and taken an account of by such officers; on pain to forfeit for every offence therein, the sum of five pounds.

Such silks concealed forfeit 20*l*.

LXXXII. And be it further enacted, that if any of the said printers, painters, stainers or dyers, shall fraudulently hide or conceal, or cause to be hid and concealed, any silk, calicoe, linen or stuffs, before or after the same are printed, painted, stained or dyed, with intent to deceive her Majesty of her just duties by this act granted, then, and in every such case, the party so offending shall forfeit the sum of twenty pounds for every such offence, and all the silks, calicoes, linens and stuffs, which shall be found in any private work-house, or other place, whereof no notice shall have been given as aforesaid, or the value thereof, shall and may be seized and recovered; *to wit*, one moiety thereof to the use of her Majesty, and the other moiety to the use of the seizer or informer as aforesaid.

Utensils, &c. for printing silks, &c. chargeable with the duties in arrear.

LXXXIII. And be it enacted, that all the utensils and instruments for the printing, painting, staining or dying, of any such goods as aforesaid, in the custody of any such printer, painter, stainer or dyer as aforesaid, or of any person or persons, to the use of or in trust for them, or any of them, shall be liable to, and are hereby made chargeable with, all the debts and duties in arrear and owing by such printer, painter, stainer or dyer, for any such silks, calicoes, linens or stuffs, printed, painted, stained or dyed, by him her and them, or in his her or their work-houses or places aforesaid, and shall be also subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act, relating to the duties of such printed, painted, stained or dyed goods; and it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings, as may lawfully be done by this act in relation to such goods, in case the debtor or offender were the true and lawful owner of the same.

Duty on stock in hand 20 July 1712.

LXXXIV. And whereas several printers, painters, stainers and dyers, and also several merchants, drapers, mercers, upholders, and other traders and dealers, have or may have, on the twentieth day of July one thousand seven hundred and twelve, for sale either by wholesale or retail, several stocks or quantities of such chequered and striped linens, and painted stained and dyed linens as aforesaid, which have been imported into *Great Britain*, and several stocks and quantities of such silks, calicoes, linens and stuffs as aforesaid, which have been printed, painted, stained or dyed as aforesaid in *Great Britain*; be it further enacted by the authority aforesaid, that all and every such printers, painters, stainers, dyers, drapers, mercers, upholders, traders and dealers respectively, having on the said twentieth day of July one thousand seven hundred and twelve, in his her or their custody or possession, or in the custody or possession of any other person or persons, for his her or their use benefit or account; any stock or quantity of such chequered or striped linens, or of such printed, painted, stained or dyed silks, calicoes, linens, or such stuffs as aforesaid, being for sale either by wholesale or by retail, shall yield and pay to her Majesty

Majesty for the same, so much money as one half part of the rates and duties by this act imposed on the like respective commodities after the commencement of this act, shall amount unto; the said half part for the said stocks to be paid within three months after the said twentieth day of *July* one thousand seven hundred and twelve.

LXXXV. And to the end the said stocks may be known and discovered, and the said rates for the same may be ascertained and answered, be it further enacted by the authority aforesaid, that all and every the said printers, painters, stainers, dyers, mercers, drapers, upholders, traders and dealers respectively; shall deliver, or cause to be delivered, on or before the said twentieth day of *July* one thousand seven hundred and twelve, to the proper officer to be appointed in this behalf, a particular in writing, signed by themselves or their appointments, of their several stocks before mentioned, describing the whole quantities and kinds thereof distinctly as they are charged in this act, and shall verify the said particular by such oath or affirmation respectively as aforesaid, to the best of his her or their knowledge and belief; which oath or affirmation shall and may be administered by the proper officers who shall be appointed to receive the said particular; and the proper officers to be appointed for charging the duties on the said printed, painted, stained or dyed goods, are hereby authorized and impowered to enter into any shops warehouses or other places whatsoever, where any such stock of such goods shall be or remain, there to view the same, and to take an account thereof; and all and every the said person or persons chargeable as aforesaid for their respective stock of such goods, shall be obliged, by force and virtue of this act (if thereunto required) to permit and suffer the proper officer and officers to make such entrance and view as aforesaid; and if any person or persons shall refuse to permit or suffer such officer or officers to enter into their shops warehouses or other places (being thereunto required) to view the said stock of chequered and striped linens, and of such printed, painted, stained or dyed silks, callicoes, linens and stuffs as aforesaid, or any of them, and every part thereof, then every such person, for every such refusal, shall forfeit the sum of fifty pounds.

LXXXVI. And it is hereby enacted, that the collector upon the receipt of any the said duties for such stocks of chequered and striped linens, and of such printed, painted, stained or dyed silks, callicoes linens and stuffs, or any of them, shall give a receipt for the same *gratis*; and in case the said duties for such stocks shall not be paid on or before the nine and twentieth day of *September* one thousand seven hundred and twelve, or if before that time the same be not secured to be paid on or before the five and twentieth day of *December* one thousand seven hundred and twelve (which security the proper officers are hereby required to take by bond in her Majesty's name, and to her use) then such officer or officers shall and may, by virtue of this act, levy such duties for the said stock that shall not be paid or secured, by distress of the goods and chattles of the person or persons, bodies politic or corporate, liable thereunto, and, for non-payment, may sell such distress within ten days, tending the overplus (if any be) to the owner, after satisfaction of the duty and charge of the said distress.

LXXXVII. Provided always, that if any such person or persons, chargeable for such stock, shall pay, or cause to be paid, his or their duties for the same within the said space of three months, he she or they shall be allowed for such prompt payment, after the rate of ten pounds *per centum per annum* for every sum so advanced.

LXXXVIII. And be it enacted by the authority aforesaid, that if any person or persons who ought to give such particular of such stock of the chequered and striped linens, and of such printed painted stained and dyed goods as aforesaid, or any of them, shall neglect to give a particular of the same, in such manner and form as aforesaid, on or before the twentieth day of

of July one thousand seven hundred and twelve, or shall wittingly or willingly omit or leave out of the same any part of his her or their said stock, to the intent to defraud her Majesty, or shall fraudulently remove carry away or conceal his her or their said stock, or any part thereof, before her Majesty's duty thereupon shall be paid or secured as aforesaid, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of fifty pounds; and in all and every such case and cases, the stock or quantity of such goods for which no such particular shall have been given, or which shall be fraudulently omitted out of the same, or which shall be so concealed or carried away before her Majesty's duty shall be paid or secured, shall be forfeited, and shall and may be seized by any of her Majesty's officers, to wit, one moiety thereof to the use of the Queen, and the other moiety thereof to the use of the seizer.

After the duty is paid linens to be stamped.

LXXXIX. And it is hereby further enacted by the authority aforesaid, that from and after the duties of the said stock of chequered and striped linens, and of such printed, painted, stained or dyed goods as aforesaid, or any of them, shall be paid or secured as aforesaid, the officer or officers for the same duties shall cause every piece parcel or remnant, whereof the duty shall be so paid or secured, to be marked with such distinct marks as this act directs, to be provided and used to denote the paying or securing such duty as aforesaid.

No fee for entries, &c.

XC. Provided always, and it is hereby enacted, that no fee or reward shall be had or taken by any of the said officers from any of the said printers, painters, stainers, dyers, mercers, drapers or others, for any entries, accounts, receipts or marks, before in this act mentioned, or any of them, under the penalty of five pounds to be forfeited to the party grieved for every such offence.

All the powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

XCI. And be it further enacted by the authority aforesaid, that all and every the powers, directions, rules, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made or prescribed by this act) shall be practised used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties hereby granted upon the said printed, painted, stained or dyed silks, callicoes, linens and stuffs, during the continuance of this act, as fully and effectually, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters and things, were particularly repeated in this present act.

All fines, &c. to be sued for as by the laws of excise.

XCII. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon any silks, callicoes, linens or stuffs, printed painted, stained or dyed, in Great Britain as aforesaid, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at Westminster, or in the court of session, court of justiciary, or court of exchequer in Scotland respectively as aforesaid; and that one moiety of every such fine penalty and forfeiture (not otherwise appointed by this act) shall be to her Majesty, her heirs and successors, and the other moiety to him her or them that shall discover inform or sue for the same.

XCIII. Provided

XCIII. Provided always, and it is hereby enacted, that such persons as, in pursuance of this act, shall be commissioners for the said duties on the said silks, calicoes, linens and stuffs, printed, painted, stained or dyed in *England, Wales*, and the town of *Berwick upon Tweed*, shall have the same jurisdiction power and authority, and may adjudge, determine, mitigate and order, in all cases and matters relating to the same duties arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors may or can lawfully exercise, adjudge, determine, mitigate or order in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

Commissioners for these duties have the same jurisdiction in *England*, &c. as of excise.

XCIV. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any of the said imported linens, or for any silks, calicoes, linens or stuffs, to be printed, painted, stained or dyed, as aforesaid in *Great Britain*, and to and for any other person or persons who shall buy, or be lawfully entitled to any such imported linens, or any such goods printed, painted, stained or dyed, as aforesaid in *Great Britain*, from the person or persons who actually paid her Majesty's duties payable by this act for the same, to export any such goods for which the duty was so paid for any foreign parts by way of merchandize, giving sufficient security before the shipping thereof, that the particular quantities so intended to be exported, and every part thereof, shall be shipped and exported, and not to be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the port of exportation shall take in her Majesty's name, and to her use.

These goods having paid the duty, may be exported, on security, &c.

By 12 Ann. c. 9. § 15. the exporter is to give notice of packing, and the officer is to take off the stamps.

XCV. Provided always, that if after the shipping of any such goods, and the giving or tending such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the same, or any part thereof, shall be reloaded in any part of *Great Britain*, that then, and in every such case (over and above the penalty of the bond which shall be levied and recovered to her Majesty's use) all the said goods which shall be so landed, or the value thereof, shall be forfeited.

If reloaded, forfeited.

XCVI. And it is also hereby enacted, that any person or persons who shall export any such chequered, striped, printed, painted, stained or dyed goods as aforesaid to or for any foreign parts, shall and may make proof upon oath, or by such affirmation respectively as aforesaid, that the duties thereof have been paid or secured according to this act (which oath or affirmation the customer or collector of the port of exportation is hereby required and empowered to administer) and thereupon the said customer or collector of the said port of exportation shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the chequered and striped linens, and of the said printed, painted, stained and dyed goods so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon such chequered and striped linens, printed, painted, stained and dyed goods, in the county or place where such exportation was made (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the goods so exported, to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties on chequered and striped linens, printed, painted, stained and dyed goods, are hereby required to pay, or cause to be paid, the said debenture out of any duties upon chequered and striped linens, printed, painted, stained and dyed goods arising by this act; or if the duty of the goods so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the security for the same; any thing in this act contained notwithstanding.

On oath that the duty has been paid,

and on debenture from the customer, &c. collector to repay the duties.

Commissioners
of the customs
to provide
stamps for the
imported li-
nens.

Commissioners
for managing
the duties on
printed silks,
&c. also to
provide
stamps.

Stamps may be
altered by her
Majesty.

Counterfeiting
stamps, fe-
lony.

Selling with a
counterfeit
stamp, for-
feits 100*l.* and
pillory.

Commissioners
or justices may
issue warrants
for seizing all
silks, &c. un-
marked.

XCVII. And be it further enacted by the authority aforesaid, that the respective commissioners of the customs in *Great Britain* shall, on or before the twentieth day of *July* one thousand seven hundred and twelve, provide, or cause to be provided, such and so many seals or stamps with which all the said imported linens, during the continuance of this act, shall be marked, upon payment of the duties thereof as aforesaid, and shall cause the same to be delivered to the proper officer of the customs for that purpose; and that the respective commissioners to be appointed for managing the said duties upon silks, calicoes, linens and stuffs, to be printed, painted, stained or dyed in *Great Britain*, shall, on or before the twentieth day of *July* one thousand seven hundred and twelve, provide proper seals or stamps (of another kind) for marking such of the said silks, calicoes, linens and stuffs, to be printed, painted, stained or dyed in *Great Britain* as aforesaid, during the continuance of this act, as are to be stamped and marked for and in order to the charging of the respective duties for the same; and also so many seals or stamps (of a third kind) with which all the said stocks or quantities of chequered and striped linens, and of such printed, painted, stained or dyed goods as aforesaid, on the said twentieth day of *July* one thousand seven hundred and twelve, upon paying or securing the said half duties for the same, are to be marked or stamped; and shall cause the said respective seals or stamps to be distributed to the respective officers for the several purposes before mentioned: which officers are hereby enjoined and required, in using the same, to do no hurt or damage, or the least damage that may be, to the goods to be so marked or stamped: and the said respective commissioners, in providing the said respective seals or stamps, shall take care that they be so contrived that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited: and that the said stamps, or any of them, shall or may be altered or renewed, from time to time, as her Majesty, her heirs or successors, shall think fit. And if any person or persons whatsoever shall, at any time or times hereafter, counterfeit or forge any stamp or seal to resemble any stamp or seal which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same upon any the said commodities chargeable by this act, thereby to defraud her Majesty, her heirs or successors, of any of the said duties hereby granted, then every such person so offending, being thereof convicted in due form of law, shall be judged a felon, and shall suffer death as in cases of felony, without benefit of clergy. And if any person or persons shall at any time or times, during the continuance of this act, sell any printed, painted, stained or dyed silks, calicoes, linens, or other stuffs as aforesaid, with a counterfeit stamp thereupon, knowing the same to be counterfeited, and with an intent to defraud her Majesty, her heirs or successors, all and every such offender and offenders, their aiders abettors and assistants (being duly convicted as aforesaid) shall for every such offence forfeit and lose to her Majesty, her heirs and successors, the sum of one hundred pounds, and shall be adjudged to stand in the pillory in some public place for the space of two hours.

XCVIII. And be it further enacted and ordained by the authority aforesaid, that at any time or times, during the continuance of this act, upon oath made by any credible person or persons, that he she or they have reason to suspect or believe, that any printed, painted, stained or dyed silks, calicoes, linens or stuffs as aforesaid, for which a duty ought to have been paid or charged by this act, are or shall be in the custody or possession of any draper, or other person or persons trading or dealing therein, or of any person or persons, for the use or account of such draper, or other trader or dealer, for sale, without having thereupon such marks or stamps as are by this act required; to denote the payment or charging of the said duties thereupon, it shall and may be lawful to and for the commissioners who shall be appointed for the said duties upon silks, calicoes, linens or stuffs, printed, painted,

stained

stained or dyed in *Great Britain*, or the major part of them, within the limits of the weekly bills of mortality, or any two justices of the peace in any other parts of the kingdom of *Great Britain*, from time to time to issue their respective warrants or orders, thereby authorizing and requiring any officer or officers for the same duties (with the assistance of a constable, or other officers of the peace) in the day-time, to search for the same, and to open doors, chests, trunks and package, and to seize such goods, and to bring them to the office for the said duties next to the place where they shall be so seized, in order to a further proceeding thereupon according to this act; and that every such warrant and order shall and may be obeyed and executed accordingly.

XCIX. And for the more easy collecting the duties, and preventing disputes that may arise from the difference of the breadths of callicoes which are or shall be printed painted or stained, be it enacted and declared, that all such callicoes which are or shall be printed painted or stained, and which shall be within one eighth part of a yard of yard broad, or not exceeding one eighth part of a yard of yard broad, shall pay as yard broad, and no more nor less; any thing in this act to the contrary notwithstanding.

Callicoes with-
in, or not ex-
ceeding one-
eighth of yard
broad, to pay
as yard broad.

CXXII. Provided always, and it is hereby enacted by the authority aforesaid, that every person who shall be appointed a commissioner for all or any the duties granted by this act, and every subordinate officer under such commissioners, who shall receive any salary or allowance in respect of his office (the several commissioners and officers of the customs excepted) shall, before his acting in his respective trust, take an oath for his due and faithful execution of the same according to this act: which oath shall and may be administered to any such commissioner by any other person who shall be appointed a commissioner as aforesaid; and to the said officers respectively by any one of the said commissioners, or by one justice of the peace, who shall give to the officer a certificate thereof *gratis*.

Commissioners
and officers
be sworn.

CXXIII. And it is hereby enacted, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person and persons shall and may plead the general issue, and give this act and the special matter in evidence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action, or be nonsuited, or judgement shall be given against him upon demurrer or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff.

General issue.

Treble costs.

CXXIV. And to the end all the said rates and duties upon sope, paper, chequered and striped linens, and upon printed, painted, stained or dyed goods, and upon stamp vellum parchment and paper, or otherwise howsoever before granted by this act, may be duly and certainly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of exchequer, according to the true meaning hereof; it is hereby enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying, the said several rates and duties herein before granted, and for keeping and rendring the accounts of the same, and that the respective commissioners and officers concerned therein, shall perform their several duties, in relation to the premisses, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the said rates and duties, as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William* the third, intituled *An act for raising*

Commissioners
and officers to
be appointed,
who are to be
liable to the
Act
9 W. 3. c. 44.

raising a sum, not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

The commis-
sioners and of-
ficers appoint-
ed by this act,
not to inter-
meddle with
elections.

CLXXXII. And be it further enacted by the authority aforesaid, that no commissioner, officer, or other person concerned or imployed in the charging, collecting, receiving or managing, any of the duties granted by this act, shall by word message or writing, or in any other manner, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for his choice of any person to be a knight of the shire, commissioner, citizen, burghers, or baron for any county, city, borough or cinque port; and every officer or other person offending therein shall forfeit the sum of one hundred pounds; one moiety thereof to the informer, the other moiety thereof to the use of the poor of the parish or place where such offence shall be committed; to be recovered by any person that shall sue for the same, by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of exchequer in that part of *Great Britain* called *Scotland*, in which no essoin, protection, privilege or wager of law, or more than one imparlance shall be allowed; and every person convicted on any such suit, shall thereby become disabled and incapable of ever bearing or executing any office or place of trust whatsoever under her Majesty, her heirs and successors.

Anno decimo

A N N Æ Reginae.

C A P. XXVI.

An Act for laying additional Duties on Hides and Skins, Vellom and Parchment; and new Duties on Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, and Policies of Insurance, to secure a yearly Fund for Satisfaction of Orders to the Contributors of a further Sum of One million eight hundred thousand Pounds towards Her Majesty's Supply; and for the better securing the Duties on Candles; and for obviating Doubts concerning certain Payments in Scotland; and for suppressing unlawful Lotteries, and other Devices of the same kind; and concerning Cake Sope; and for Relief of Mary Ravenall, in relation to an Annuity of Eighteen Pounds per Annum; and concerning Prize Cocoa Nuts brought from America; and certain Tickets which were intended to be subscribed into the Stock of the South Sea Company; and for appropriating the Monies granted in this Session of Parliament.

[So much as relates to the Duties of Excise.]

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, being fully resolved to furnish such supplies as may be necessary for defraying the expences of the present war, and other your Majesty's extraordinary and important occasions, have, for those ends and purposes, cheerfully and unanimously given and granted, and do by this act give and grant, to your Majesty, the several and respective additional rates and new duties for and upon all such skins and hides, and pieces of skins and hides, made wares, vellom and parchment, starch, coffee, tea, drugs, gilt and silver wire, policies of assurance, and such other matters and things as are herein after more particularly described and mentioned, for and during such several and respective term and terms of years, and in such manner and form as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, and for and upon such made wares herein after particularly described and mentioned, as shall at any time or times within or during the term of thirty two years, to be reckoned from the first day of August one thousand seven hundred and twelve, be imported or brought into the kingdom of Great Britain (over and above all other customs subsidies and duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

See former duties on leather, imported or British, 9 Ann. c. 11.

New duties on leather, &c. imported, for 32 years from 1 August 1712. Made perpetual by 3 Geo. 1. c. 7.

For and upon all deer-skins which shall be imported or brought in as aforesaid, being dressed in oil or allom, or otherwise perfectly dressed, the sum of three pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

For and upon all losbee, buffalo, elk, or any other hides, dressed in oil, which shall be imported or brought in as aforesaid, the sum of three pence for every such pound weight, and after that rate for a greater or lesser quantity.

L E A T H E R.

For and upon all Russia hides which shall be imported or brought in as aforesaid, the sum of one penny for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all other tanned hides and tanned calve-skins which shall be imported or brought in as aforesaid (not before in this act specially charged) the sum of two pence for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all hides of horses mares and geldings which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one shilling per hide, and after that rate for a greater or lesser number or quantity.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses mares and geldings excepted) which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one shilling and six pence for every hide, and after that rate for a greater or lesser number or quantity.

For and upon all calve-skins and kips which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one penny halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

For and upon all flink calve-skins which shall be imported or brought in as aforesaid, dressed in allom and salt, or otherwise, with the hair on, the sum of one penny for every pound weight averdupois. And for all flink calve-skins which shall be imported or brought in as aforesaid, dressed in allom and salt or otherwise, without the hair; and for all dogs-skins so dressed, which shall be imported or brought in as aforesaid, the sum of one halfpenny for every such pound weight, and after those rates for any greater or lesser quantity.

For all skins commonly called cordivants, which shall be imported or brought in as aforesaid, the sum of four shillings for every dozen, and after that rate for any greater or lesser number or quantity.

For and upon all other goat-skins (not usually called cordivants) which shall be imported or brought in as aforesaid, being dressed in oil, or with allom, salt, meal, or otherwise dressed, the sum of four shillings for every dozen, and after that rate for a greater or lesser quantity.

For and upon all kid-skins which shall be imported or brought in as aforesaid, being dressed or undressed, or not perfectly dressed, the sum of six pence for every dozen, and after that rate for any greater or lesser number or quantity: and if any of the said kid-skins shall be dressed after the importation thereof, it is hereby declared, that no further duties are to be paid for the same by this act upon the dressing or perfect dressing them, or any of them, in Great Britain.

For and upon all sheep-skins and lamb-skins which shall be imported or brought in as aforesaid, the respective rates following; that is to say, for all imported sheep-skins dressed in oil, one shilling and six pence per dozen; for all imported lamb-skins dressed in oil, one shilling per dozen; for all imported sheep-skins and lamb-skins tanned, nine pence per dozen; and for and upon all imported sheep-skins and lamb-skins dressed in allom and salt or meal, or otherwise tawed, six pence per dozen; and in proportion to those rates for greater or lesser numbers or quantities of such sheep-skins and lamb-skins respectively.

And for and upon all hides and skins, and pieces of hides and skins, which shall be imported or brought in as aforesaid, being tanned tawed or dressed, and not herein before particularly charged; and for and upon all wares made into manufactures of leather, or any manufacture whereof the most valuable part shall be leather; a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value of the hides and skins, and pieces of hides and skins, and of the manufactures last mentioned, and so proportionably for a greater or lesser quantity, to be affirmed upon the oath of the importer thereof.

The said several and respective rates and duties for and upon all such hides and skins, and pieces of hides and skins, and made wares, to be imported or brought in as aforesaid, within or during the term before mentioned, to be paid by the importers thereof respectively.

II. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, herein after more particularly described and mentioned, as shall at any time or times within or during the said term of thirty two years, to be reckoned from the first day of *August* one thousand seven hundred and twelve, be tanned tawed or dressed within *Great Britain* (over and above all other rates and duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

New duties on leather manufactured in *Great Britain* for 32 years, from 1 *August* 1712. Made perpetual by 3 Geo. 1. c. 7.

For and upon all hides, of what kind soever, which shall be so tanned in *Great Britain*, the sum of one halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Tanned hides 1 halfpenny per lb.

For and upon all calve-skins, kips, hog-skins and dog-skins, which shall be so tanned in *Great Britain*, the like sum of one half penny for every such pound weight, and after that rate for a greater or lesser quantity.

Calve-skins, &c. 1 halfpenny per lb.

For and upon all goats-skins which shall, within or during the said term, be tanned with shomack or otherwise in *Great Britain*, to resemble Spanish leather, the sum of two pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Goat-skins tanned to resemble Spanish leather, 2 d. per lb.

For and upon all sheep-skins, which, within or during the same term, shall be tanned for roans, being after the nature of Spanish leather, within *Great Britain*, a duty after the rate of one penny for every pound weight averdupois; and for and upon all sheep-skins and lamb-skins which, within and during the same term, shall be tanned for glovers, and bazils, within *Great Britain*, a duty after the rate of one penny for every pound weight, and proportionally for greater or lesser quantities of sheep-skins and lamb-skins to be so tanned in *Great Britain* respectively.

Sheep-skins and lamb-skins 1 d. per lb.

See 3 Geo. 1. c. 4. § 13.

And for and upon all other skins, and pieces and parts of skins, which, within or during the term last mentioned, shall be tanned in *Great Britain* (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Tanned skins not before charged, 15 per cent. on the value.

The said several rates and duties for and upon all such hides and skins, and pieces of hides and skins, tanned in *Great Britain*, to be paid by the tanners thereof respectively.

And for and upon all hides of horses mares and geldings, which, at any time or times during the said term of thirty two years, shall be dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, the sum of six pence for every hide, and after that rate for a greater or lesser quantity or number of such hides.

Tawed-horse-hides 6 d. per hide.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses mares and geldings excepted) which shall be so dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, the sum of one shilling for every such hide, and after that rate for a greater or lesser quantity or number.

Hides of steers 1 s. per hide.

For and upon all calve-skins and kips which shall be so dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, the sum of one halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Calve-skins, &c. 1 halfpenny per lb.

For and upon all slink calve-skins which shall be so dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, with the hair on, the sum of one shilling and six pence for every dozen, and after that rate for a greater or lesser quantity.

Slinks with the hair on, 1 s. 6 d. per dozen.

For and upon all slink calve-skins which shall be so dressed or tawed without hair, and upon all dogs-skins which shall be so tawed as aforesaid in *Great Britain*, the 6 d. per dozen.

Slinks without hair, and dogs-skins, the 6 d. per dozen.

the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Buck and doe-skins 3 d. per lb.

For and upon all buck and doe-skins (except such as shall have paid the full duty on the importation as aforesaid) which shall be dressed in allom and salt, or meal, or be otherwise tawed as aforesaid in Great Britain, the sum of three pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Kid-skins 6 d. per dozen.

For and upon all kid-skins which shall be so dressed or tawed in Great Britain (except such as shall have paid the full duty on the importation as aforesaid) the sum of six pence for every dozen, and after that rate for a greater or lesser quantity.

Goat-skins 6 d. per dozen.

For and upon all goat-skins which shall be so dressed in allom and salt, or meal, or be otherwise tawed in Great Britain, the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Bever-skins 1 s. per dozen.

For and upon all bever-skins which shall be so tawed in Great Britain, the sum of one shilling for every dozen, and after that rate for a greater or lesser number or quantity.

Sheep and lamb-skins 3 farthings per lb.

For and upon all sheep-skins and lamb-skins to be dressed in allom and salt, or meal, or otherwise tawed in Great Britain, the sum of three farthings for every pound weight averdupois, and after that rate for a greater or lesser quantity.

See 3 Geo. 1. c. 4. § 13.

Tawed skins not before charged, 15 per cent. on the value.

And for and upon all other skins, and parts and pieces of skins, to be tawed in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Which said several rates and duties for and upon all hides and skins, and pieces of hides and skins, to be dressed in allom and salt, or meal, or otherwise tawed in Great Britain, shall be paid by such persons as shall be the tawers or makers thereof into leather respectively.

Deer-skins, &c. dressed in oil, 2 d. per lb.

For and upon all deer-skins goat-skins and bever-skins which, within or during the term aforesaid, shall be dressed in oil within Great Britain, the sum of two pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Calve-skins 4 d. per lb.

For and upon all calve-skins which shall be so dressed in oil within Great Britain, the like sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Sheep-skins and lamb-skins 2 d. per lb.

For and upon all sheep-skins and lamb-skins which shall be so dressed in oil in Great Britain, the rate of two pence for every such pound weight, and proportionally for greater or lesser quantities of such sheep-skins and lamb skins respectively.

Skins dressed in oil, not before charged, 2 d. per lb.

And for and upon all other hides and skins, and all pieces of hides and skins, which, within or during the term aforesaid, shall be dressed in oil in Great Britain, the sum of two pence for every pound weight averdupois, and after that rate for greater or lesser quantities or numbers.

The said several duties on hides and skins, and pieces of hides and skins, to be dressed in oil within Great Britain, to be paid by the oil leather-dressers respectively.

Duty on vellum and parchment imported, or made in Great Britain.

Made perpetual by

3 Geo. 1. c. 7.

III. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all vellum and parchment which shall, at any time or times within or during the said term of thirty two years, to be reckoned from the said first day of August one thousand seven hundred and twelve, be made in Great Britain, or imported into the same (over and above all other duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

For and upon all vellum so imported an additional rate of three shillings for every dozen.

And for all parchment so imported an additional rate of two shillings for every dozen, and proportionally for greater or lesser numbers or quantities, to be paid by the importers thereof respectively.

And for and upon all vellum which shall be made in Great Britain as aforesaid, an additional duty after the rate of two shillings for every dozen.

And for all parchment which shall be made in Great Britain as aforesaid, an additional duty after the rate of one shilling for every dozen, to be paid by the makers thereof respectively.

IV. And be it further enacted by the authority aforesaid, that the several and respective additional or new rates and duties by this act imposed or chargeable for and upon all or any such hides and skins, and pieces of hides and skins, made wares, vellum and parchment as aforesaid, for and during the said term of years hereby granted, of and in the same, shall and may, from time to time, be ascertained, raised, received, levied, recovered and secured, by such ways means and methods, and by the same or different stamps and marks, and under such pains of death, and other penalties and forfeitures, and with such powers of adjudging the said duties, and adjudging and mitigating the said penalties and forfeitures, or any of them, and other powers, and subject to proportional allowances drawbacks and repayments, and to such rules and directions, and in such methods manner and form, as the respective duties upon the like hides and skins, and pieces of hides and skins, made wares, vellum and parchment, granted by an act in the ninth year of her Majesty's reign, intituled *An act for laying certain duties upon hides and skins tanned tawed or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, are by that act, or any law or statute thereby referred unto, prescribed, appointed or enacted, during the continuance thereof, to be ascertained, raised, received, levied, secured or recovered; and that the act last mentioned, and all the clauses, pains of death, penalties, forfeitures, powers, authorities, rules, directions, matters and things therein contained, or thereby referred unto, for the raising, receiving, levying, recovering, securing, paying, or accounting for the said duties thereby granted, or any arrearages of the same, or any way relating to the same duties, pains, penalties or forfeitures, by that act chargeable, by force and virtue of this present act, be continued practised and put in execution, for raising, receiving, levying, recovering, securing, paying and accounting for, the duties upon hides and skins, and pieces of hides and skins, made wares, vellum and parchment, by this act granted, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if they were particularly and at large repeated in the body of this present act.

These new duties to be raised as the duties on leather,
9 Ann. c. 11.

V. And whereas some doubts have arisen upon the said act of the ninth year of her Majesty's reign, whether a debenture could be given in pursuance of the said act, by the customer or collector of the customs for two thirds of the duties upon hides and calve-skins shipped for exportation, unless the marks or stamps denoting the charging the duty payable by that act did appear to them thereupon; and it being often found inconvenient that the exporters should be obliged to open their bails or packs of leather at the port of exportation; it is hereby provided and enacted by the authority aforesaid, that upon oath made by the exporter, unless such exporter be a known *quaker*, and if he be, then upon the solemn affirmation of such *quaker* (which oath or affirmation the customer or collector is hereby impowered to administer) that all the hides or skins contained in such bails or packs respectively, were marked with the marks or stamps denoting the charging of the duties payable by this act and the said former act, or either of them, and expressing particularly how much the duty so denoted to have been paid or charged by the said former act for such hides or skins doth amount unto, exclusive of the duty

On oath of the exporter that the hides have been marked, &c. debentures to be made out for a drawback of two thirds of the duty,
9 Ann. c. 11.
§ 39.

upon the stock in hand, and also how much the duty so denoted to have been paid or charged by this act for such hides or skins doth amount unto, and expressing the weight of the hides and calve-skins so exported or shipped for exportation, in such oath or affirmation; then, and in every such case, it shall and may be lawful for the customer or collector (such security being given as the said act requires) to make forth a debenture for the two third parts of the said duties payable by the said former act and this present act, or either of them, for the hides and calve-skins already exported, or shipped to be exported, for which no drawback hath already been paid, and for the like hides and calve-skins which shall hereafter be exported, or shipped to be exported, and for which a drawback ought to be made, according to the true meaning of this or the said former act; and every such debenture being verified by the certificate of the searcher, attesting the shipping of such hides and skins, shall be satisfied according to this and the said former act, as fully as if the marks or stamps on the said hides and skins had been seen by the proper officers of the customs; any thing in this or the said former act contained to the contrary notwithstanding.

Drawback of 1 d. per lb. on exportation of hides dressed or curried.
By 12 Ann. st. 2. c. 9. § 64. a drawback of 1 penny halfpenny per lb. is allowed on exportation of manufactures of tanned leather.

VI. And whereas by the said act made last session of Parliament, intituled *An act for laying certain duties upon hides and skins tanned tawed or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, there is provision made in the said act, that a drawback be allowed upon all tanned or rough hides and calve-skins upon their exportation, but no allowance is made for a drawback on hides or calve-skins that are dressed or curried; for remedy whereof, be it enacted, and it is hereby enacted by the authority aforesaid, that all hides or calve-skins that are or shall be dressed or curried, shall be intituled to a drawback, upon their exportation, of one penny per pound weight as they shall weigh at the custom-house, to be paid and allowed in the same manner, and under such cautions rules and security, as the drawback upon rough tanned hides and calve-skins is to be paid or allowed.

Duties on starch from 1 August 1712, for 32 years, imported 2 d. Made perpetual, 3 Geo. 1. c. 7. Extended to hair-powder, 3 Geo. 1. c. 4. § 14. See an additional duty, 12 Ann. st. 2. c. 9. § 7. Made in Great Britain 1 d.

VII. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all starch which at any time or times within or during the term of thirty two years, to be reckoned from the first day of August one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the sum of two pence for every pound weight *overduois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same; and for and upon all starch of what kind soever, which at any time or times, within or during the same term of thirty two years, shall be made within the said kingdom of *Great Britain*, the sum of one penny for every such pound weight *overduois*, and after that rate for a greater or lesser quantity: the same to be paid by the makers thereof respectively.

Duties on imported starch to be raised as the duties on sope, 10 Ann. c. 19.

VIII. And be it enacted by the authority aforesaid, that the said duties upon imported starch shall be raised, levied, recovered, answered and paid, and be brought into the receipt of her Majesty's exchequer in *England*, to and for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties forfeitures and disabilities, and with such allowances, and in such manner and form, as the duties upon imported sope granted by one other act of the present session of Parliament, or by any laws and statutes therein referred unto, are to be raised, levied, recovered, answered and paid.

Her Majesty or the treasury to appoint commissioners:

IX. And for the better ascertaining charging and securing the said duties by this act set and imposed upon all sorts of starch made in *Great Britain*, during the term last mentioned, according to the true meaning of this act, and

and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties set and imposed upon all the starch made within *Great Britain*, chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties on starch, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf: and that the respective commissioners for the said duties on starch to be made in *Great Britain* for the time being, shall from time to time cause all the monies to arise by or for the same duties on starch to be made in *Great Britain*, during the term aforesaid (the necessary charges of managing collecting and raising the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

Commissioners
to substitute
inferior of-
ficers, &c.

The monies to
be paid into
the exchequer.

X. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever, who on or before the first day of *August* in the year of our Lord one thousand seven hundred and twelve, shall make any starch in *Great Britain*, for sale or not for sale, shall, on or before the same first day of *August* one thousand seven hundred and twelve, give notice in writing at the office for the said duties on starch next to the place where such starch shall be made, of their respective names and places of abode, and of every work-house, store-house, room, and other place, by him or them respectively made use of in or for the making drying and keeping of such starch, or of flour, meal, or other materials, proper to be made into starch, and also of all the fats, troughs, boxes, kilns, stoves, utensils and vessels, used in the making of the same; and that from and after the said first day of *August*, during the continuance of the said duties upon starch, no maker of starch shall erect, set up, alter, change, enlarge, or make use of any work-house, store-house, room or other place, for the making, drying, or keeping of starch, or for the converting or keeping any flour, meal, or other materials, proper to be made into starch, or use any fat, trough, box, stove, utensil, or other vessel, for the making of starch, without first giving notice thereof in writing, or unless notice thereof shall have been before given in writing at the next office as aforesaid; and if any maker of starch shall erect, set up, alter, enlarge, or make use of any work-house, store-house, room, or other place, for the making, drying, or keeping of starch, or for the keeping or converting of any flour, meal, or other materials, proper to be made into starch, or shall use any fat, trough, kiln, stove, box, utensil, or other vessel, for the making of starch, without giving such notice thereof as aforesaid, contrary to the true meaning of this act, then, and in every such case, the offender therein, for every such offence, shall forfeit the sum of fifty pounds.

Starch-makers
to give ac-
count of their
names, places
of abode, and
work-houses,
&c. at the
next office, on
forfeiture of
50*l*.

XI. And it is hereby, enacted, that from and after the said first day of *August* during the continuance of the said duties upon starch hereby granted, all and every person and persons whatsoever, who shall make any starch in *London*, *Westminster*, or in any parts within the weekly bills of mortality, shall monthly and every month, and all and every person or persons whatsoever, who shall make any starch in any other part of *Great Britain*, shall, once in every

Starch-makers
in *London*, &c.
to make entry
on oath
monthly, in
all other places
in six weeks,
on forfeiture
of 50*l*.

every six weeks, make a true entry in writing at the next office for the said duties of all the starch by him her or them severally made within such month or six weeks respectively; which said entries shall contain the weight of all the starch mentioned therein, and what quantity thereof was made at a time in the several weeks to which such entry shall relate; on pain to forfeit for every neglect of entry the sum of fifty pounds; which entry shall be made upon oath by the makers of such starch, or their chief workman or servant employed in making the same, according to the best of their knowledge and belief, unless such maker workman or servant be a known *quaker*, and the solemn affirmation of such maker workman or servant to the same effect, in case he or she be a known *quaker*, shall and may be taken instead of such oath; and the said entries oaths and affirmations, to verify the same, shall, for such starch as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners for the said duties in *England*, or the major part of them, for the time being, who shall attend at a general office in *London* or *Westminster* for that purpose; and for all starch made in all other parts of *Great Britain*, with and by the collectors and supervisors of the district or division within which the respective makers of starch shall inhabit, without any fee or charge whatsoever to be demanded or taken for the same.

Entries to be at the next market town.

XII. Provided always, that no maker of starch shall be obliged to go or send further than the market town where his or her starch is made, or the next market town to the place where his or her starch is made, for the making of such entries as aforesaid.

Persons in *London*, &c. to clear off the duty in four weeks, in any other parts in six weeks, on forfeiture of double the duty, &c.

XIII. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who shall make any starch in *London*, *Westminster*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever, who shall make any starch in any other part of *Great Britain*, shall within six weeks, after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for starch which shall be due from him her or them respectively; and that all and every such makers of starch who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such maker of starch, after such default in payment made, shall sell, deliver, or carry out any starch, until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such starch so delivered or carried out.

Officers to enter ware-houses, &c. to take account of starch,

XIV. And be it further enacted by the authority aforesaid, that all and every the officers for the said duties on starch, shall at all times, by day or by night (and if in the night, then in the presence of a constable or other lawful officer of the peace) be permitted, upon his or their request, to enter the house, work-house ware-house, or other place whatsoever, belonging to or used by any person or persons, who, within or during the last mentioned term of thirty two years, shall be a maker or makers of any starch whatsoever, and by gaging or weighing of the starch, or gaging the boxes and other utensils, or otherwise as to such officer shall seem most proper and convenient, to take an account of the just quantity of the starch which shall have been made by such maker or makers of starch from time to time, and shall thereof make return or report in writing to the respective commissioners for the said duties on starch, or such as they respectively shall appoint to receive the same, leaving a true copy, if demanded, of such report in writing under his hand, with or for such maker or makers of starch respectively; and such report or return of the said officer or officers shall be a charge upon such maker or makers of starch; and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing with or for such maker or makers of starch, at the time of taking such account upon demand as aforesaid,

and to make return to the commissioners, leaving a copy with the maker, on forfeiture of 40s.

said, every such officer, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker or makers of starch respectively.

XV. Provided always, that if such charge be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it is so dried, containing fifty seven inches in length, and ten inches in breadth, or by a medium of the breadth, and eight inches in depth, or in the whole four thousand five hundred and sixty solid inches, shall be esteemed one hundred and twelve *averdupois* pounds weight of starch dried and perfectly made, and shall be charged accordingly by this act, and proportionably for greater or lesser quantities.

Every box of green starch of 57 inches in length, and 10 in breadth, and eight in depth, or 4,560 solid inches, to be charged as 112 lb. of starch.

As 131 lb. by to be used.

12 Ann. st. 2. c. 9. §. 8. & 1 Geo. 1. st. 1. c. 2. § 6. By 4 Geo. 2. c. 14. § 1. only regular boxes are

Officers to be sworn.

XVI. Provided also, that every officer who shall be impowered to make such charge as aforesaid, shall, in the first place, be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of the said duties on starch, or by any of her Majesty's justices of the peace, who shall give to such officers a certificate thereof: and all and every such maker or makers of starch respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such starch, and permit and assist the officer to make use thereof for the purposes aforesaid, under the penalty of ten pounds to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Makers to keep scales and weights, &c. on pain of 10l.

XVII. And the better to prevent any frauds and concealments, it is hereby likewise enacted and declared by the authority aforesaid, that all and every the officers for the said duties upon starch, shall also be permitted to take an account by gaging, weighing, or otherwise, of the quantities of flour, meal, and other materials, proper to be made into starch, that shall be in the custody or possession of any maker of starch during the continuance of the said duties on starch hereby granted; and in case such officer or officers shall miss any quantity or quantities of such flour, meal, or other materials aforesaid, which he had taken an account of at the last time he was at such makers of starch, and shall not, upon reasonable demand, receive satisfaction what is become of such flour, meal, and other materials so missing, then, and in every such case, it shall and may be lawful for such officer to charge such maker of starch with such quantity of starch, as such flour, meal, and other materials so missing, in his judgement would reasonably have made, not exceeding twenty five pounds weight of starch for every bushel of such ingredients, mixed or unmixed, and so in proportion for a greater or lesser quantity.

Officer missing any flour, &c. may charge the maker with 25 lb. of starch for every bushel missing.

XVIII. And be it enacted, that if any maker or makers of starch shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon starch, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of twenty pounds.

Obstructing officer forfeits 20l.

XIX. And it is hereby further enacted, that no maker or makers of starch, after the said first day of *August* one thousand seven hundred and twelve, during the continuance of the said duties on starch, shall (under pain of forfeiting the sum of twenty pounds for every offence) remove carry or send away, or suffer to be removed carried or sent away, any starch by him her or them made, of which no account shall have been first taken by the proper officer for the said duties, from the place where the same starch shall have been made, without giving to the proper officer or officers, within the limits of the said weekly bills of mortality, twenty four hours notice at the least, and to the proper officer or officers in other parts of *Great Britain*, two days notice at the least, of his her or their intentions to remove carry or send away the same; that so the said officer (without his own wilful neglect or default) may have time to weigh, or otherwise take an account thereof.

Starch-makers not to remove starch of which no account hath been taken, on pain of 20l.

By 4 Geo. 2. c. 14. § 2. removing before weighed, forfeits 50l.

Makers to keep starch, of which no account hath been taken, separate, on pain of 5*l*.

XX. And for the better ascertaining the said duties upon starch, be it further enacted by the authority aforesaid, that all makers of starch shall, from time to time, keep all the starch by them to be made, and which shall not have been surveyed and taken an account of by the said officers for the said duties on starch, separate and apart from all other their starch which shall have been surveyed and taken an account of by such officers, for the space of twenty four hours after the making thereof, within the limits of the weekly bills of mortality; or for the space of two days after the making such starch in any other part of *Great Britain*, unless such starch shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit, for every such offence therein, the sum of five pounds.

Fraudulently hiding starch forfeits 20*l*.

See 4 Geo. 2. c. 14. § 4.

XXI. And be it further enacted, that if any the said makers of starch shall fraudulently hide or conceal, or cause to be hid or concealed, any starch chargeable by this act, or any the materials for making the same, to the intent to deceive her Majesty of the just duties by this act granted, that then, and in every such case, the party so offending shall forfeit the sum of twenty pounds for every such offence.

Materials for making starch found in private work-house, forfeited, &c.

XXII. And be it further enacted by the authority aforesaid, that all flour and meal, and other materials for making starch, which shall be found in any private workhouse, ware-house, or other place, and all private utensils and vessels for making or keeping starch, for which no entry shall be made, or notice given as aforesaid, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties on starch, to her Majesty's use.

Starch, materials, &c. liable to the duties in arrear, &c.

XXIII. And it is hereby further enacted by the authority aforesaid, that all the starch, and all the materials and utensils for the making of starch, in the custody of any maker or makers of starch, or of any person or persons to the use of or in trust for such maker or makers of starch, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for starch, in arrear and owing by such maker or makers for any starch made by him her or them, or in his or their working-houses or places aforesaid, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act relating to the said duties upon starch; and that it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings as may lawfully be done by this act in relation to starch, in case the debtor or offender were the true and lawful owner of the same.

Duty on stock in hand: *August* 1712.

XXIV. And be it further enacted by the authority aforesaid, that for all starch which any starch-makers, or other sellers and dealers in starch in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of and interested in, upon the said first day of *August* one thousand seven hundred and twelve, for sale, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of starch respectively to be made or imported after the said first day of *August* one thousand seven hundred and twelve; and that all and every the said starch-makers, and other sellers and dealers in starch, and all and every other person and persons who in trust for them, or any of them, or for the use of them, or any of them, shall be possessed of, or have in his her or their custody or possession, or in his her or their work-house, ware-house, store-house, shop, room, or other place or places whatsoever, upon the said first day of *August* one thousand seven hundred and twelve, any stock parcel or quantity of starch of foreign or *British* manufacture, for sale, shall, on or before the said first day of *August* one thousand seven hundred and twelve, make a true and particular entry thereof at the office for the said duties on starch, within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds, and the starch for which no such entry shall have been made; and within six days after he she or they shall have made, or ought to have made, such entries as aforesaid, shall pay down the

duties

duties hereby payable for such starch, or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use, within three months then next ensuing; and in case the said duties for such stock of starch be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months: and that all and every such starch-makers, and other sellers and dealers in starch, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties upon his her or their said stock of starch, within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid: and that it shall and may be lawful to and for the proper officers for the same duties respectively, to take a true and particular account of all such stock or quantities of starch as any starch-makers, or other sellers and dealers in starch, or any in trust for them, shall on the said first day of *August* one thousand seven hundred and twelve, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, ware-house, work-house, or any dwelling-house, out-house, or other places belonging to such starch-makers, and other sellers and dealers in starch, and every of them, who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said first day of *August* one thousand seven hundred and twelve, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such starch, under the penalty of twenty pounds. And if any person or persons having on the said first day of *August* one thousand seven hundred and twelve, in his her or their custody or possession, any stock or quantity of starch chargeable by this act with the said duties for any stock of starch as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of starch, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of starch which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any the said officers for the said duties on starch; and the person or persons in whose custody such stock of starch shall be found, who shall not, before the discovery thereof, give notice at the next office for the said duties on starch, of the stock or quantity of starch so in his her or their custody, shall also forfeit and lose the sum of twenty shillings for every pound weight.

XXV. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quantities of starch whatsoever, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of starch from the said person or persons who actually paid her Majesty's duties for the same, to export such starch for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of starch which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

XXVI. Provided always, that if after the shipping any such starch to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the starch

Starch that
hath paid the
duty may be
exported, on
security, &c.

Such starch
reloaded, for-
feited.

so shipped to be exported, or any part thereof, shall be relanded in any part of *Great Britain*, that then, and in every such case (over and above the penalty of the bond which shall be levied and recovered to her Majesty's use) all the starch which shall be landed, or the value thereof, shall be forfeited.

On oath that the duty hath been paid, and on debenture from the customer, &c. collector to repay the duties.

XXVII. And it is also hereby enacted, that any person or persons who shall export any starch to any foreign parts, shall or may make proof, upon oath, or by such affirmation respectively as aforesaid, that the duty of such starch hath been paid or secured according to this act (which oath or affirmation the customer or collector of the port of exportation is hereby empowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the starch so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon starch in such county or place where the said starch was exported (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the starch so exported, to the persons or agents so exporting the same: and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties of starch are hereby required to pay, or cause to be paid, the said debenture out of any duties upon starch arising by this act; or if the duty of such starch so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

All the powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

XXVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles the second*, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon starch hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated, and again enacted in the body of this present act.

All fines, &c. to be sued for as by the laws of excise.

XXIX. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon starch, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture (not otherwise directed by this act) shall be to her Majesty, her heirs and successors, and the other moiety, besides full costs of suit, to him or them that shall discover inform or sue for the same.

Commissioners for these duties have the same jurisdiction as of excise.

XXX. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall be, in pursuance of this act, appointed commissioners for the duties on starch to be made in *England*, *Wales*, or *Berwick upon Tweed*, shall and may have and exercise the same or like jurisdiction power and authority, and may adjudge, determine, mitigate or order, in all cases

cases and matters relating to the said duties on starch arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors may or lawfully can exercise, adjudge, determine, mitigate or order, in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

XXXI. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twelve, no perfumer, barber, or sellers of hair-powder, shall mix any powder of alabaſter, plaister of paris, whiting, lime, or other matter or thing of the like nature (sweet scents only excepted) with any starch, or powder of starch, to be made use of for the making of hair-powder; under pain of forfeiting all the hair-powder so made, and the sum of fifty pounds for every such offence; the one moiety thereof to her Majesty, her heirs and successors, and the other moiety (besides full cost of suit) to the seizer or informer, to be recovered as any other penalties concerning the duties on starch are by this act recoverable. And if any perfumer, barber, maker or seller of powder, shall, after the said first day of *August* one thousand seven hundred and twelve, presume to expose or offer to sale, or sell vend or utter, any hair-powder which shall be mixed or wrought up with any such powder of alabaſter, plaister of paris, whiting, lime, or other matter or thing of like nature (sweet scents only excepted) that then, and in such case, all and every such perfumer, barber, maker or seller of powder, and such other person or persons, shall not only lose and forfeit all such powder so exposed or offered to sale as aforesaid, but also the sum of twenty pounds for every such offence, to be recovered and divided in like manner.

No perfumer, barber, &c. to mix alabaſter, &c. with any powder, on forfeiture of the powder and 50 l.

Exposing such mixture to sale forfeits the powder, and 20 l.
See 12 Ann. c. 9. § 20.
4 Geo. 2. c. 14. § 5.

XLVI. And moreover, be it enacted by the authority aforesaid, that there shall be raised, levied, answered and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all gilt and silver wire, which at any time or times within or during the term of thirty two years, to be reckoned from the first day of *July* one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the duties following; that is to say,

Duties on gilt and silver wire imported or made in *Great Britain*, for 32 years from 1 July 1712. Made perpetual by 3 Geo. 1. c. 7.

For all gilt wire imported as aforesaid, a duty after the rate of one shilling for every ounce troy.

And for all silver wire imported as aforesaid, nine pence for every such ounce, and proportionally for greater or lesser quantities, to be paid down in ready money by the importer thereof, from time to time, before the landing of the same.

And for and upon all gilt and silver wire which, at any time or times within or during the same term, shall be made in *Great Britain*, the duties following; that is to say,

For all gilt wire so made in Great Britain, a duty after the rate of eight pence for every ounce troy.

8 d. per oz. on gilt wire made in *Great Britain*.

And for all silver wire so made in Great Britain, a duty after the rate of six pence for every ounce troy, and proportionally for greater or lesser quantities, to be paid by the makers thereof respectively.

6 d. per oz. on silver wire.

XLVII. And be it enacted by the authority aforesaid, that the said duties upon gilt and silver wire imported, shall be raised, levied, recovered and paid, and be brought into the said exchequer (to and for the uses and purposes in the said act expressed) by such rules, ways, means and methods, and under such penalties and forfeitures, and with such allowances, and in such manner and form, as the duties upon imported soap, granted by one other act of

Duties on imported wire to be raised as the duties on soap and starch.

this session of Parliament, and the duties on starch, granted by this act, or any of them, are prescribed and appointed to be raised, levied, recovered, answered and paid.

Her Majesty
or the treasury
to appoint
commission-
ers :

who are to
substitute in-
ferior officers.

The monies to
be paid into
the exchequer.

Wire-drawers
to give notice
at the next of-
fice of their
names and
work-houses,
&c. on forfei-
ture of 20*l*.

and of their
bar houses.

Wire-draw-
ers, &c. to
make entries
on oath, &c.
at the next of-
fice monthly,

on forfeiture
of 100*l*.

XLVIII. And for the better ascertaining charging and securing the duties by this act set and imposed upon gilt and silver wire made in *Great Britain*, be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties set and imposed upon all the gilt and silver wire made within *Great Britain*, chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such officers, as shall be requisite in that behalf; and that the same commissioners and officers for the said duties on wire, shall have out of those duties such salaries and rewards for their services therein, as the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf: and that the respective commissioners for the said duties on wire to be made in *Great Britain* for the time being, shall from time to time cause all the money to arise for the said duties on gilt and silver wire to be made in *Great Britain* (the necessary charges of management excepted) to be paid, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

XLIX. And it is hereby enacted, that all and every person and persons, who at any time or times, within or during the term last mentioned, shall draw, or cause to be drawn, any gold or silver into big wire in *Great Britain*, shall give notice in writing, at the next office for the said duties on wire, of their respective names and places of abode, and of the houses or places by them respectively made use of for the drawing or making of such wire therein; upon pain to forfeit the sum of twenty pounds for every offence in drawing or causing to be drawn any such wire in any house or place, without having first notified the same as aforesaid; and that no refiner, wire-drawer, or other person or persons, shall, during the continuance of the said duties on wire, draw, or cause to be drawn, any gold or silver into such wire as is commonly called big wire, at any house or place other than some common bar-house, to be approved by the commissioners for the said duties on wire for that purpose, upon pain to forfeit the sum of twenty pounds for every offence therein.

L. And it is hereby enacted, that from and after the said first day of *July* one thousand seven hundred and twelve, during the continuance of the said duties upon wire hereby granted, all and every the refiners, wire-drawers, and other persons who shall draw, or cause to be drawn, any gilt or silver wire, commonly called big wire, as aforesaid, shall once in every month make a true entry in writing at the next office for the said duties, of all the gilt and silver wire by them severally made or drawn within such month respectively; which entries shall contain the weight and kinds of all the wire mentioned therein, and how much thereof respectively was made in each week; on pain to forfeit, for every neglect of entry, the sum of one hundred pounds; which entry shall be made upon the oath of the refiner, or other person for whom the said wire was drawn, or of the chief workman employed therein, or if he or she be a *quaker*, then upon his or her solemn affirmation, to the best of their respective knowledge and belief; which entries oaths and affirmations shall and may be made with, and administered by such officer or officers as shall be appointed to take the same, without any fee or charge whatsoever.

LI. And be it further enacted by the authority aforesaid, that every refiner, wire-drawer, and other person who shall draw, or cause to be drawn, any gold or silver wire as aforesaid, shall, from time to time, within six weeks after they respectively shall make, or ought to have made, such entry as aforesaid, pay and clear off all the said duties for gilt and silver wire which shall be due from them respectively; upon pain of forfeiting double the sum of the said duty whereof the payment shall have been so refused or neglected.

Wire drawers, &c. to clear off the duties in six weeks, on forfeiture of double the duty.

LII. And it is hereby declared and enacted, that all and every the officers for the said duties on wire, shall at all times, by day or by night, and if in the night, then in the presence of a constable, or other lawful officer of the peace, be permitted, upon his or their request, to enter the bar-house, work-house, or other place, which shall be made use of by any person or persons for the drawing or making of gilt or silver wire, commonly called big wire, liable to the said duties, and to take an account of the just weight of the gilt and silver wire which shall have been so drawn or made from time to time; and shall thereof make return in writing to the commissioners of the said duties upon wire, or such as they shall appoint to receive the same, leaving a true copy thereof (if demanded) with the maker of the said wire, upon whom such return of the said officer shall be a charge; and if the said officer shall refuse to give or leave such copy (being demanded as aforesaid) every such officer, for every such offence, shall forfeit the sum of forty shillings to every such refiner, wire-drawer, or other person as aforesaid.

Officers may enter any bar-house, &c. at all times, to take account of the wire,

and make return to the commissioners, leaving a copy with the maker, on pain of 40s.

LIII. Provided always, that if such charge be made by taking the weight of the gold and silver in such big wire at the bar-house as aforesaid, then an allowance of one fifth part shall be made in consideration of the waste to be sustained in reducing the same to small wire.

If charge be taken at the bar-house, 1-fifth to be allowed.

LIV. Provided also, that every officer who shall be impowered to make such charge as aforesaid, shall, in the first place, be sworn for the due and faithful execution of his office; which oath shall and may be administered by all or any the commissioners of the said duties upon wire, or by any justice of the peace, who shall give to such officer a certificate thereof. And all persons chargeable with the said duties upon wire, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such wire, and permit and assist the officer to make use thereof for the purposes aforesaid; under the penalty of ten pounds, to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Officers to be sworn.

Wire-drawers to keep weights and scales, on pain of 10l.

LV. And be it enacted, that if any maker of wire shall obstruct or hinder any of the said officers in the execution of any the powers given to him or them by this act for ascertaining and securing the said duties upon gilt and silver wire, the person or persons offending therein, shall, for every such offence, forfeit the sum of twenty pounds.

Obstructing officer forfeits 20l.

LVI. And it is hereby further enacted, that no refiner, wire-drawer, or person who shall draw, or cause to be drawn, any gilt or silver wire as aforesaid, after the said first day of July one thousand seven hundred and twelve, during the continuance of the said duties upon wire, shall (under pain of forfeiting forty pounds for every offence) remove carry or send away, or suffer to be removed carried or sent away, any gilt or silver wire by or for him her or them made or drawn, of which no account shall have been first taken by the proper officer of the said duties, from the bar-house or place where the same wire shall have been made or drawn, without giving to the proper officer four and twenty hours notice at the least of his her or their intention to remove carry or send away the same, that so the said officer (without his own wilful default) may have time to weigh and take an account thereof.

Wire-drawer not to remove wire without due notice, on pain of 40l.

LVII. And for better ascertaining the said duties upon wire, it is hereby enacted, that all persons, by or for whom any wire shall be made or drawn as aforesaid, shall, from time to time, keep all the wire so made, and which shall not have been surveyed and taken an account of, separate and apart from all

Wire not surveyed to be kept separate, on pain of 10l.

the

GILT and SILVER WIRE.

the gilt and silver wire which shall have been surveyed and taken an account of as aforesaid, for the space of four and twenty hours after the making or drawing the same, unless such wire shall have been sooner surveyed and taken an account of by the said proper officer; upon pain to forfeit, for every offence therein, the sum of ten pounds.

Wire conceal-
ed, forfeits
20*l*.

LVIII. And it is hereby enacted, that if any the said persons by or for whom any such gilt or silver wire, commonly called big wire, shall be made or drawn as aforesaid, shall fraudulently hide or conceal, or cause to be hid or concealed, any wire chargeable by this act, or any bars of silver prepared for making the same, with intent to defraud her Majesty, then, and in every such case, the offender shall forfeit the sum of twenty pounds for every such offence.

Wire, &c.
found in pri-
vate work-
house, &c.
forfeited.

LIX. And it is hereby further enacted, that all gilt and silver wire, and all bars for making such wire, which shall be found in any private work-house, and all private utensils for barring or drawing of such wire, of which no notice shall have been given as this act directs, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by any officer of the said duties upon wire for her Majesty's use.

Wire, mate-
rials, &c.
chargeable
with the du-
ties in arrear,
&c.

LX. And it is hereby further enacted by the authority aforesaid, that all such gilt and silver wire, and all the materials and utensils for the making of such wire, in the custody of any maker or makers of wire, or of any person or persons to the use of, or in trust for such maker or makers of wire, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for gilt and silver wire in arrear and owing by such maker or makers for any wire made by him her or them, or in his or their work-houses or places aforesaid, and also be subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act relating to the said duties upon wire; and that it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings, as may lawfully be done in case the debtor or offender were the true and lawful owner of the same.

Duty on
stock in hand,
1 July 1712.

LXI. And be it further enacted by the authority aforesaid, that for all gilt and silver wire, commonly called big wire, which any wire-drawers, refiners, or other traders or dealers in any such wire, or any person or persons in trust for them or any of them, or for their or any of their use, shall be possessed of or interested in, upon the said first day of July one thousand seven hundred and twelve, for sale, there shall be yielded and paid to her Majesty one half of the like respective rates and duties as are by this act to be paid for the like sorts of gilt and silver wire respectively, to be made or imported after the said first day of July one thousand seven hundred and twelve; and that all and every the said refiners, wire-drawers, or other traders and dealers in gilt and silver wire, and all and every other person and persons who in trust for them or any of them, or for the use of them or any of them, shall be possessed of or have in his or their custody or possession, or in his her or their work-house, ware-house, store-house, shop, room, or other place or places whatsoever, upon the said first day of July one thousand seven hundred and twelve, any stock parcel or quantity of such big wire for sale, shall on or before the said first day of July one thousand seven hundred and twelve, make a true and particular entry thereof at the office for the said duties on wire, within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds, and the gilt and silver wire for which no such entry shall have been made; and within six days after he she or they shall have made such entries as aforesaid, shall pay down the duties hereby payable for such gilt and silver wire, or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use within six months then next ensuing; and in case the said duties for such stock of gilt and silver wire be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate

rate of ten pounds *per centum per annum* for the said time of six months; and that all and every such wire-drawers, refiners, and other traders and dealers in such wire as aforesaid, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his her or their said stock of wire, within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid; and that it shall and may be lawful to and for the proper officers for the same duties respectively, to take a true and particular account of all such stock or quantities of big wire as any wire-drawers, refiners, and other traders and dealers in such wire, or any in trust for them, shall on the said first day of *July* one thousand seven hundred and twelve, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, ware-house work-house, or any dwelling-house, out-house, or other places belonging to such persons, and every of them; who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said first day of *July* one thousand seven hundred and twelve, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such big wire, under the penalty of twenty pounds; and if any person or persons having on the said first day of *July* one thousand seven hundred and twelve, in his her or their custody or possession, any stock or quantity of big wire chargeable by this act with the said half duties for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of wire, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of wire which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any the said officers for the said duties on wire; and the person or persons in whose custody such stock of wire shall be found, who shall not, before the discovery thereof, give notice at the next office for the said duties on wire, of the stock or quantity of wire so in his her or their custody or possession, shall also forfeit and lose the sum of twenty shillings for every pound weight.

LXII. Provided always, and it is hereby enacted by the authority aforesaid, that in case any person or persons whatsoever, shall at any time or times after the first day of *July* one thousand seven hundred and twelve, during the continuance of the said duties on gilt and silver wire, export by way of merchandize for any foreign parts any gold or silver thread, or any gold or silver lace, or fringe made of plate-wire spun upon silk, and shall give sufficient security before the shipping thereof for exportation, that the particular quantities of such thread, or of such lace or fringe intended to be exported as aforesaid, and every part thereof, shall not be relanded or brought again into *Great Britain*, and shall make proof upon oath, or by such affirmation respectively as aforesaid, that the said gold and silver thread, or the said gold and silver lace, or fringe, was actually made after the said first day of *July* one thousand seven hundred and twelve (which securities shall be taken in her Majesty's name, and to her use; and the said oaths and affirmations shall be administered by the customer or collector of the respective port for such exportation) that then, and in every such case, the said customer or collector shall give to the exporter thereof a debenture, expressing the true kinds and quantities of such gold or silver thread, and gold and silver lace, or fringe so exported or shipped to be exported; and the exportation or shipping thereof being certified by the searcher upon the said debenture, the collector or receiver for the said duties upon wire (upon producing the said debentures so certified

On exportation of gold thread, &c. and on debenture from the customer, &c. collector to allow a draw-back.

GILT and SILVER WIRE.

to him) shall forthwith pay a drawback or allowance, after the rate of five shillings for every pound weight *averdupois* of such silver thread lace or fringe, and after the rate of six shillings and eight pence for every pound weight *averdupois* of such gold lace thread or fringe, out of the monies of the said duties on wire then in the hands of such receiver or collector, without fee or reward; and if such receiver or collector shall not have money in his hands to pay any such debenture, then the respective commissioners of the said duties upon wire are hereby required to pay, or cause to be paid, the said debenture out of any duties on gilt or silver wire arising by this act; any thing herein contained to the contrary notwithstanding.

All the powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

LXIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted, or any of them (other than in such case for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying, the said duties upon gilt and silver wire hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated, and again enacted in the body of this present act.

All fines to be sued for as by the laws of excise.

LXIV. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon gilt and silver wire, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is and may be recovered or mitigated by any law or laws of excise, or by any action of debt, bill, plaint or information, in any her Majesty's courts before mentioned; and that one moiety of such fine penalty and forfeiture relating to the said duties on wire (not otherwise directed by this act) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Commissioners for these duties to have the same jurisdiction as of excise.

LXV. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall be, in pursuance of this act, appointed commissioners for the duties on gilt and silver wire to be made in *England*, *Wales*, or *Berwick upon Tweed*, shall and may have and exercise the same or like jurisdiction power and authority, and may adjudge, determine, mitigate or order, in all cases and matters relating to the said duties on gilt and silver wire arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors may or lawfully can exercise, adjudge, determine, mitigate or order, in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

During this act no gold or silver lace, &c. to be imported.

LXVI. And be it further enacted by the authority aforesaid, that, during the continuance of the said duties upon gilt and silver wire by this act granted, no gold or silver thread, lace, fringe, or other work made thereof, shall be imported or brought into *Great Britain* upon pain of being forfeited, and upon the further penalty of one hundred pounds to be paid by the importer for every parcel so imported; and that one moiety of such forfeitures shall be to the Queen, her heirs and successors, and the other moiety (besides full costs of suit) to him or them that will seize inform or sue for the same in any of her Majesty's courts aforesaid.

LXXV. Provided

LXXV. Provided always, and it is hereby enacted, that every person who shall be appointed a commissioner for all or any the duties granted by this act, and every subordinate officer under such commissioners, who shall receive any salary or allowance in respect of his office (the several commissioners and officers of the customs excepted) shall, before his acting in his respective trust, take an oath for his due and faithful execution of the same, according to this act; which oath shall and may be administered to any such commissioners by any other person who shall be appointed a commissioner as aforesaid, and to the said officers respectively, by any one of the said commissioners, or by one justice of the peace, who shall give to the officer a certificate thereof *gratis*.

Commissioners and officers to be sworn.

LXXVI. Provided also, and it is hereby further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, or in pursuance of the said former act, intituled *An act for laying certain duties upon hides and skins tanned tarwed or dressed, and upon vellom and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*; or if any person or persons now is, or hereafter shall be, sued or prosecuted for any matter or thing by him or them done in pursuance of an act of the eighth year of her Majesty's reign, for laying certain duties on candles, and certain rates upon monies to be given with clerks and apprentices; or in pursuance of an act of the ninth year of her Majesty's reign, for granting further duties on candles, and other duties therein mentioned; such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

Persons sued upon this act, or the leather or candle act, may plead the general issue.
9 Ann. c. 11.

8 Ann. c. 9.

9 Ann. c. 6.

LXXVII. And to the end all the said rates and duties upon skins and hides, and pieces of skins and hides, made wares, vellom and parchment, starch, coffee, tea, drugs, gilt and silver wire, policies of assurance, and any other duties before by this act granted may be duly and certainly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of exchequer, according to the true meaning hereof, it is hereby enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying the said several rates and duties herein before granted, and for keeping and rendring the accounts of the same; and that the respective commissioners and officers concerned therein shall perform their several duties in relation to the premisses, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the same rates and duties, as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King William the third, intituled *An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting and misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Commissioners and officers to be appointed, who are liable to
9 W. 3. c. 44.

Chandler to declare to the officers before he begins to make, the number of sticks, with the sizes, and and how many moulds he designs to fill, &c.

See 11 Geo. 1. c. 30. § 27.

on forfeiture of 10*l*.

No chandler to begin without notice, unless, &c.

CVI. And for the more effectual preventing the frauds of the chandlers and makers of candles for sale, whereby her Majesty's duties upon candles are very much lessened; be it further enacted by the authority aforesaid, that every chandler or maker of candles for sale, who, from and after the first day of *August* one thousand seven hundred and twelve, shall make any candles for sale, shall, before he begins to make or dip any making or course of candles, declare to the officer or officers appointed to take an account of the same, the number of sticks which he designs to make at such making or course, and also the sizes of the candles whereof each stick is to consist; and if such making or course is intended to be of mould-candles, then such maker shall declare to such officer or officers, before he begins to fill any of the said moulds, how many moulds he intends to fill at such making, and how often he intends at such making to draw the said moulds; and in case any chandler or maker of candles for sale, shall neglect or refuse to make such declaration as aforesaid, or shall, after such declaration made, make any increase of his number of sticks, or of the sizes of his candles in such making or course, over and above the number and sizes so declared as aforesaid; or in the case of making such mould-candles, shall fill a greater number of moulds, or draw such moulds oftner than shall be declared as aforesaid; or in case any chandler or maker of candles shall, after the weighing of any making of candles by the officer or officers appointed to take an account of the same, increase the weight of such candles so weighed, by redipping the same, or otherwise; then, and in any of the said cases, such chandler or maker of candles for sale shall, for every such offence, forfeit and lose the sum of ten pounds, to be recovered levied and mitigated by the same ways means and methods as any penalty or forfeiture can or may be recovered levied or mitigated by any of the laws of excise, and to go, one moiety thereof to her Majesty, her heirs and successors, and the other moiety to the person or persons who shall inform or sue for the same.

CVII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twelve, no chandler or maker of candles for sale, shall begin to make any course or making of candles, without notice thereof first given to the officer for the said duties for the place or division where such maker shall inhabit, to the intent that such officer may take an account of the same, unless at such times as are herein after mentioned; that is to say, from the twenty ninth day of *September* to the twenty fifth day of *March* yearly, between the hours of seven in the morning and five in the evening; and from the said twenty fifth day of *March* to the twenty ninth day of *September* yearly, between the hours of five in the morning and seven in the evening; upon pain that every such chandler or maker of candles doing contrary hereunto, shall forfeit and lose, for every such offence, the sum of ten pounds, to be recovered levied, mitigated and distributed, as is last before mentioned.

7 Ann. c. 11.

CVIII. And whereas by an act made in the seventh year of her present Majesty, intituled *An act for ascertaining and directing the payments of the allowances to be made for or upon the exportation from Scotland of fish beef and pork cured with foreign salt, imported before the first day of May one thousand seven hundred and seven; and for disposing of such salt still remaining in the hands of her Majesty's subjects there; and for ascertaining and securing the allowances for fish and flesh exported and to be exported from Scotland for the future*; it is amongst other things enacted, that the allowances therein granted shall be paid and satisfied out of any her Majesty's duties arising upon salt in *Scotland*, or out of the revenues of customs and excise in *Scotland*, or any of them, with preference to all other payments whatsoever to be made out of the same, the charge of raising and managing those revenues, and the fees salaries and other charges allowed

allowed or to be allowed by her Majesty, her heirs or successors, for keeping up the court of session and justiciary, and the exchequer-court in *Scotland*, always excepted and foreprized; and whereas since the Union, the expence of keeping up the said courts could no otherwise be provided for there than out of the duties of customs and excise; and doubts may arise upon the provisions made by the act above recited for that purpose; for obviating and preventing of all such doubts, be it enacted by the authority aforesaid, that the fees, salaries, and other charges, allowed or to be allowed by her Majesty, her heirs or successors, for keeping up the courts of session, and justiciary, and exchequer court of *Scotland*, are and may be chargeable upon any parts of the said customs and excise, preferable to all other payments whatsoever, the charge of management excepted, but so as not any ways to prevent any application of the excrescence out of the said customs and excise appointed by any former laws.

Fees, salaries, &c. for keeping up the court of session, &c. in *Scotland*, to be charged on the customs and excise.

CXI. And whereas by the said act for laying new duties on *sope* (amongst other things therein mentioned) it is required, that all *sope* to be made during the term thereby granted, shall, upon the making thereof, be put by the maker into such casks as are thereby prescribed, and none other, under the penalty therein expressed, it is hereby declared, that the same shall not be construed to extend to hard cake-*sope* or ball-*sope*; any thing in that act to the contrary notwithstanding.

Cake-*sope* or ball-*sope* not obliged to be put into casks. 10 Ann. c. 19. § 8.

Anno duodecimo

A N N Æ Reginae.

STAT. I. CAP. II.

An Act for granting to Her Majesty Duties upon Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and thirteen; and for making forth Duplicates of Lottery Tickets lost burnt or destroyed; and for enlarging the Time for adjusting Claims in several Lottery Acts; and to punish the counterfeiting or forging of Lottery Orders; and for explaining a late Act in relation to Stamp Duties on Customary Estates, which pass by Deed and Copy.

[So much as relates to the Excise on Malt, &c.]

Continued annually.

Perpetual duties are imposed on malt, beside this annual duty, by

33 Geo. 2.

c. 7.

Duties on malt, mum, cyder and perry, from 23

June 1713, to

24 June 1714,

viz.

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of Great Britain assembled in Parliament, towards raising such supplies as are and may be necessary to defray your Majesty's public expences, do humbly present your Majesty with the gift of the several rates duties and impositions herein after mentioned; and do beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that there shall be raised, levied, collected paid and satisfied, unto and for the use of her Majesty, her heirs and successors, for and upon all malt, mum, cyder and perry, the several and respective rates duties and impositions herein after mentioned; that is to say,

Malt made in England 6d. per bushel.

For every bushel of malt which at any time or times, from and after the twenty third day of June one thousand seven hundred and thirteen, and before the twenty fourth day of June which shall be in the year of our Lord one thousand seven hundred and fourteen, shall be made of barley, or any other corn or grain, within that part of Great Britain called England, Wales, and the town of Berwick upon Tweed, by any person or persons whatsoever (whether the same be or be not for sale) the sum of six pence, and so proportionably for a greater or lesser quantity, to be paid by the maker or makers thereof respectively.

Malt made in Scotland 6d. per bushel.

For every bushel of malt which at any time or times, from and after the twenty third day of June one thousand seven hundred and thirteen, and before the twenty fourth day of June one thousand seven hundred and fourteen, shall be made of barley, or any other sort of corn or grain, in that part of Great Britain called Scotland, by any person or persons whatsoever (whether the same be or be not for sale) the sum of six pence, and so proportionably for a greater or lesser quantity, to be also paid by the maker or makers thereof respectively.

This duty has not been continued since

10 Geo. 1.

But 3d. per

bushel is laid

on malt made in

Scotland annually.

Mum 10s. per

barrel.

For every barrel of mum which at any time or times, from and after the said twenty third day of June one thousand seven hundred and thirteen, and before the said twenty fourth day of June one thousand seven hundred and fourteen, shall be made or imported within the said kingdom of Great Britain, the sum of ten shillings, over and above all present duties payable for the same, and so proportionably for a greater or lesser quantity, to be paid by the maker or importer thereof respectively.

Cyder and perry 4s. per hoghead.

And for all cyder and perry which at any time or times, from and after the said twenty third day of June one thousand seven hundred and thirteen, and before the said twenty fourth day of June one thousand seven hundred and fourteen, shall be made

made for sale within the said kingdom of Great Britain (over and above, all other duties payable for cyder and perry made and sold by retail) the sum of four shillings for every hogshead, and so in proportion for a greater or lesser quantity, to be paid by the first buyer or retailer thereof.

II. And for the avoiding of disputes in charging the duties upon cyder and perry, be it enacted and declared, that every person who shall buy any cyder or perry, or any fruit to make into cyder or perry, and shall sell any of the cyder or perry so bought or made by the hoghead, or any greater or lesser measure, shall, during the continuance of this act, and no longer, be deemed and taken to be a retailer of cyder and perry, and shall be chargeable with the duties of all such cyder and perry.

Sellers of cyder or perry having bought it, or the fruit, are retailers.

III. And for the better ascertaining, charging, levying and collecting, of all the said several and respective duties hereby granted, be it further enacted by the authority aforesaid, that all and every the said duties and impositions by this act granted or imposed, as well upon malt as upon mum cyder and perry, shall from time to time, during the continuance of this act, be within the receipt management and government of the several chief commissioners and governors of the receipt of excise upon beer ale and other liquors for the time being in *Great Britain* respectively; and that all inferior officers, whether they be subcommissioners, collectors, supervisors, gagers or others, that are or shall be constituted or appointed for levying, receiving, collecting or answering, of her Majesty's duties of excise upon beer ale and other liquors, shall, within the respective limits or districts, or in the several places or stations to which they are or shall be appointed, be also the subcommissioners, collectors, supervisors, gagers, or other officers respectively, for the several duties by this act granted; nevertheless, under the government and direction of the said respective chief commissioners of excise for the time being, or the major part of them, who have hereby power to dismiss or alter them, or any of them, and to make and constitute, from time to time, such and so many inferior officers for the said duties hereby granted, and every or any of them, as to the said respective chief commissioners for the time being, or the major part of them, shall seem meet.

Duties to be under the commissioners of excise, &c.

IV. And be it further enacted by the authority aforesaid, that all and every the said gagers and officers which are or shall be so constituted and appointed, shall at all times in the day-time be permitted, upon their request, to enter the house, malt-house, and other places whatsoever, belonging to or used by any person or persons whatsoever, who at any time or times, from and after the said twenty third day of *June* one thousand seven hundred and thirteen, and before the said twenty fourth day of *June* one thousand seven hundred and fourteen, shall make any malt (either for sale or not for sale) and to gage all cisterns, uting-fats, utensils, and other vessels, used by any such malster or maker of malt for the wetting or steeping of any barley, or other corn or grain for the making of malt, and to gage measure and take an account of the just quantity of the barley and other corn or grain, which shall be found wetting or steeping in any such uting-fat, utensil, cistern, or other vessel, or shall have been wetted or steeped in them, or any of them, for the making of malt; and shall thereof make return or report in writing to the said commissioners, or such other person or persons as they shall appoint to receive the same, leaving a true copy of such report in writing under his hand with such malster or maker of malt: and such report or return of the said gagers shall be a charge upon such malsters or makers of malt respectively: and if any such malster or other person, making malt for sale or private use, shall refuse to permit any such gager or officer to enter his house or other place aforementioned, or to measure compute and take an account of his malt, and to gage all and every such uting-fats, utensils, cisterns, and other vessels, and to gage and take an account of his

Officers may enter malt-houses, &c. See § 34.

and gage cisterns, &c.

and make report to commissioners, &c.

Penalty on malsters, &c. refusing to permit officer, 20 L.

Malster to
make entry at
the excise of-
fice monthly,

and clear off
the duties in 3
months after.

In 4 months
1 Geo. 1. st. 2.
c. 2. § 8.

Penalty on
malsters refus-
ing to pay,
&c.

Winchester
bushel.

Powers, &c. in
12 Car. 2.
c. 24.

Fines, &c. how
recovered.

his barley, or other corn or grain, in any such cistern, uting-fat, utensil or other vessel, or which shall have been steeped or wetted, and shall be upon any floor or other place, every such malster or other person shall forfeit and lose, for every such offence, the sum of twenty pounds: and that from and after the said twenty third day of *June* one thousand seven hundred and thir- teen, during the continuance of this act, every malster or other person mak- ing malt (for sale or not for sale) shall monthly and every month make a true entry at the said office of excise of all the malt made in such month re- spectively; on pain to forfeit for every such neglect the sum of ten pounds.

V. And be it further enacted by the authority aforesaid, that every such malster or other maker of malt shall within three months after he shall make, or ought to have made, such entry as aforesaid, pay and clear off all the said duties which shall be due from him or them respectively.

VI. And be it further enacted, that every such malster or other person chargeable with the said duties, who shall neglect or refuse to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglect- ed; and that no such malster or other person, after such default made, shall sell deliver or carry out any malt until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such malt so delivered and carried out.

VII. And for the avoiding all disputes touching the returns made or to be made by the gagers of any malt as aforesaid, be it enacted and declared by the authority aforesaid, that by the bushel in this act mentioned, is meant and intended a bushel according to the standard remaining in the custody of the chamberlains of her Majesty's exchequer, commonly called or known by the name of the *Winchester* bushel; and that the quantity of barley, or other corn or grain taken by the gage, according to such bushel, in any cistern, uting-fat, utensil or other vessel, wherein such barley, or other corn or grain shall be found wetting or steeping, or which shall be found to have been wet- ted or steeped for the making of malt, shall be charged and returned by the gager as so many bushels of malt; and that every round bushel with a plain and even bottom, being made eighteen inches and an half wide throughout, and eight inches deep, shall be esteemed a legal *Winchester* bushel, according to the said standard.

VIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, and forfei- tures, clauses, matters and things, which in and by an act made in the twelfth year of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for raising, levying, collecting or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the raising, levying, collecting, recovering and pay- ing, as well the said duties upon malt, as the said several duties upon mum cyder and perry hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said pow- ers, authorities, rules, directions, methods, penalties, forfeitures, clauses, mat- ters and things, were particularly repeated, and again enacted in the body of this present act.

IX. And be it further enacted by the authority aforesaid, that all fines pe- nalties and forfeitures by this act imposed, shall be sued for levied and reco- vered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of ex- cise, or by action of debt, bill, plaint or information, in any of her Majesty's courts

courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to her Majesty, or her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

X. And be it further enacted by the authority aforesaid, that all malt in the custody of any maker of malt shall be liable and subject to, and are hereby made chargeable with all and singular the debts and duties of malt in arrear and owing by any person or persons for any malt made by such malster, or within his malt-house, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such malt-house, for any offence against the laws relating to the duties on malt; and that it shall be lawful, in all cases, to levy debts and penalties, and to use such proceedings against such malt, as it may be lawful to do in case the debtor or offender were the true and real owner of the same malt.

Malt subject to the duties in arrear.

XI. And whereas many of her Majesty's subjects do make malt not to sell or make any profit thereof, but to be consumed in their own private families only; for the better accommodation of such persons, it is hereby further enacted and provided by the authority aforesaid, that the said respective commissioners of excise for the time being, or the major part of them respectively, or such person or persons as they, or the major part of them, shall respectively appoint for that purpose, and in default of such appointment, then the collector and supervisor for the district and division within which such person doth or shall inhabit, shall and may compound and agree with such person or persons for the said duties of such malt which shall grow due or payable from him her or them by this act, from the commencement thereof until the end of the term hereby granted, at the rate of five shillings *per annum* for every head, which at any time or times, during the continuance of such composition, shall be of the family of such person or persons respectively, and to receive such composition-money, or to take security for the payment thereof quarterly; and that the houses, out-houses, malt-houses, or other places of such particular persons making such composition and agreement, and paying such composition in money, or giving such security, and duly complying with their payments thereupon, shall not be liable to the said duty of six pence *per* bushel upon malt, or to the survey or search of any gager or officer of the excise, for or by reason of his or their making such malt as aforesaid.

Compounders to pay 5s. *per* head *per annum*;

and by 33 Geo. 2. c. 7. § 5. proportionally for the perpetual duties,

and not liable to the survey of gagers.

XII. Provided, that if any such person, after such composition made, shall sell, exchange, barter or deliver out any malt to any other person or persons, or shall permit any other person or persons to make any malt in his her or their houses or out-houses, or shall sell any beer, ale, or other liquors made of malt, or shall have more persons of their families than they shall so compound for, without giving notice of them to the next office of excise at or before the next quarter day, and paying or securing the like compositions for them, then every such person shall forfeit the sum of five pounds, to be recovered and distributed as aforesaid; and after any such offence committed, shall lose the benefit of his her or their composition, and shall be liable to the said duty of six pence a bushel upon malt, and to the survey and search of the said officers, as if no such composition had been made; and for every bushel of malt so fraudulently sold, exchanged, bartered, delivered out, or fraudulently made, every such person shall forfeit the sum of twenty shillings; any thing in this act to the contrary notwithstanding.

Penalty on selling malt after composition.

XIII. And be it further enacted by the authority aforesaid, that all and every such person and persons who, by virtue or in pursuance of any former act for laying duties upon malt, mum, cyder and perry, have made or shall make any composition still in being for the duties of their malt, shall, on or before the four and twentieth day of *June* one thousand seven hundred and thirteen, continue such their composition for the duties hereby granted,

and

and pay the composition-money, or give bond for the same, according to the purport, true intent, and meaning of this present act; or in default thereof shall be, and are hereby charged and made liable to pay unto her Majesty, her heirs and successors, the sum of six pence for every bushel of malt which he she or they, or any other person or persons in trust for him her or them, shall be possessed of on the said four and twentieth day of *June* one thousand seven hundred and thirteen; and that all and every such person and persons who have or hath, or shall make, such composition for their said duties on malt, in pursuance of the said former acts, or any of them, and who shall make default in continuing such their composition as aforesaid, shall, on or before the tenth day of *July* one thousand seven hundred and thirteen, make true and particular entries of all such malt as they, or any of them, or any other person or persons in trust for them, or any of them, shall be possessed of, or have in his or their custody or possession, at the office of excise within the limits of which they shall respectively inhabit, upon pain to forfeit the sum of fifty pounds, and the malt of which no such entry shall be made; and within six days after he she or they shall have made, or ought to have made, such entry as aforesaid, shall pay down the duties hereby charged upon the same, or, in default thereof, shall forfeit and lose double the value of the said malt; and that the houses, out-houses, and other places belonging to such compounders who shall make default in continuing such their compositions as aforesaid, shall be and are hereby made liable to the search and view of the officers for the said duties, in the same manner, and under the same penalties for refusal, as other persons making malt for sale are liable.

Duty to be repaid for malt damaged by the casting away of the vessel, &c.

See § 27. and 9 Geo. 1. c. 3. § 35, 36, 37.

XIV. And be it further enacted by the authority aforesaid, that from and after the said three and twentieth day of *June* one thousand seven hundred and thirteen, and after the duty by this act imposed on malt is paid by the malster, if any quantity of malt shall unfortunately happen to be damaged by the casting away, or sinking, of the barge or vessel in which the said malt shall be transported from one part of this kingdom to another within the same, that the justices of the peace of the county riding or division where such accident shall happen, shall, at the next general quarter sessions to be held for such county riding or division, upon proof of such damage, and of payment of the duty as aforesaid, determine and settle the quantity of the damage done to such malt by the casting away or sinking of the barge or vessel in which the same shall be transported as aforesaid, and an allowance to be made in respect thereof, and to give a certificate under their hands and seals of the sum allowed; which allowance shall bear the same proportion to the whole duty, as the said damage shall appear to bear to the value of the said malt before it was so damaged; upon producing of which certificate to the officer appointed to collect the said duty, he shall be obliged to repay or allow to the said proprietor or proprietors, out of the duty paid for the said malt, so much money as the sum certified by the said justices shall amount unto, or in default thereof, that the proprietor or proprietors of the said malt, shall and may deduct the allowance so certified out of the next or any other subsequent monies becoming due from such proprietor or proprietors by virtue of this present act.

Three days notice to the collector.

XV. Provided always, and it is hereby enacted by the authority aforesaid, that where any such loss or damage shall happen as aforesaid, the person or persons who shall sustain the same, shall, three days at least before the next quarter sessions, give or leave notice in writing thereof with the collectors of excise of the district or collection where such loss or damage shall happen, and of his and their intention of applying at the next general quarter sessions of the peace for an allowance in respect of such damage or loss.

XVI. And whereas many malsters and makers of malt, in order to the defrauding her Majesty of the duty, and preventing the officers from taking and keeping a true account of the corn or grain by them steeping or steep-

ed,

ed, and making into malt, do, in the absence of the officers, remove part of their corn or grain out of the cistern or wetting fat, and mix the same with corn or grain of a former wetting, and supply the place of the corn or grain so removed with fresh corn or grain, and do also mix their several couches and floors in such manner that the officers for the said duties cannot distinguish one wetting from another; for remedy whereof, be it further enacted by the authority aforesaid, that, during the continuance of the duties hereby granted, no malster or maker of malt, other than compounders for the said duties, shall, during the continuance of the said duties, mix, or cause to be mixed, his her or their corn or grain making into malt of one wetting or steeping, or any part thereof, with his her or their corn or grain making into malt of a former wetting or steeping, or any part thereof, before the same is put on the kiln for drying; on pain of forfeiture of the sum of five shillings for every bushel of corn so mixed, contrary to the true intent and meaning hereof.

Penalty of 5s. per bushel for mixing corn of one wetting with corn of another.
See 2 Geo. 2. c. 4. § 11, 12. and the annual act § 22.

XVII. And be it further enacted by the authority aforesaid, that the gagers and other officers of excise for the time being, or that shall be deputed to put this present act in execution, shall, during the continuance of the duties hereby charged, measure such corn and grain making into malt by the gage only, and not by the bushel; any thing herein before contained, or in any former act or acts, relating to the duties hereby granted, to the contrary in any wise notwithstanding.

Gagers to measure by the gage.

XVIII. And whereas in making of malt practised before the granting the said duties, the barley or other corn or grain, during its steeping in the cistern or uting-fat, did usually rise and swell so considerably, that it was thought reasonable, upon granting the said duties, in all charges to be made by the officers from the cistern or couch, to allow to the malsters, upon payment of the duty, four bushels in every twenty bushels, and so proportionably upon every greater or lesser quantity, in consideration of such rise or swelling of the corn, which allowances have been and are made accordingly; and whereas many malsters or makers of malt for sale, by pressing, treading, ramming, or other methods, do now not only make their corn lie so close in the cistern or uting-fat, and also in the couch, that the rise or swelling as aforesaid is prevented, but also renders it very difficult for officers to know the true quantity of the corn steeped or in the couch, and thereby have the allowance as aforesaid, though the reason of making the same is taken away; be it therefore further enacted, that if any malster or maker of malt for sale, during the continuance of the duties on malt by this act granted, shall tread, ram, or otherwise force together in the cistern uting-fat or couch, any corn steeping or steeped in order to the making into malt, every such malster or maker of malt for sale, shall, for every such offence, forfeit and lose the sum of two shillings and six pence for every bushel of corn steeping or steeped that shall be so pressed, trodden, rammed or forced; any thing herein, or in any former act or acts, contained to the contrary in any wise notwithstanding.

Penalty of pressing malt in the cistern, &c. 2s. 6d. per bushel.
See 6 Geo. 1. c. 21. § 8. The annual act, § 21, increases the penalty to 5s. per bushel.

XIX. Provided always, and be it enacted by the authority aforesaid, that no person or persons shall be sued or charged with the duties hereby granted, unless some action information or suit be commenced for the same within five years after the same shall become due.

Prosecutions within five years.

XX. And in regard the quantity of barley, or other corn or grain, taken by the gage in any cistern, uting-fat, or other vessel or utensil, wherein such barley, or other corn or grain, shall be found wetting or steeping, or which shall be found to have been wetted or steeped for the making of malt, is by this act to be charged and returned by the gager as so many bushels of malt; it is hereby further enacted by the authority aforesaid, that out of every twenty bushels so charged by the gager, there shall be an allowance made to the maker of such malt so charged in the uting-fat, cistern, or other vessel, wherein the same shall be found wetting or steeping as aforesaid, or upon the

Allowance of 4 bushels in 20 for malt charged in the uting-fat, &c.
See 33 Geo. 2. c. 7. § 59.

the floor, within thirty hours after the same shall be thrown out of the uting-fat, utensil, cistern, or other vessel, of four bushels, and out of every greater or lesser quantity a proportionable allowance shall be made, in consideration of the difference between the quantity of such corn when it is wet and swoln, and the quantity thereof when it is converted into dry malt; any thing herein contained to the contrary notwithstanding.

Malt after duty paid may be exported, &c.

XXI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quantity of malt whatsoever, and to and for any other person or persons who shall buy or be lawfully entitled to any such quantity of malt from the said person or persons who actually paid her Majesty's duties for the same, to export such malt for any foreign parts, giving sufficient security before the shipping thereof for exportation, that the particular quantity of malt which shall be intended to be exported as aforesaid, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation is hereby directed and authorized to take in her Majesty's name, and to her Majesty's use.

Penalty of re-landing.

XXII. Provided always, that if after the shipping of any such malt to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the malt so shipped to be exported shall be reloaded in any part of the said kingdom of *Great Britain*, that then, and in every such case, over and above the penalty of the bond which shall be levied and recovered to her Majesty's use, all the malt which shall be landed, and the value thereof, shall be forfeited; that is to say, one moiety thereof to the Queen, and the other moiety thereof to the person or persons that will seize inform or sue for the same, to be recovered as any other penalties by this act are recoverable.

On exportation duty to be repaid.

No duty is to be charged on malt entered for exportation, nor drawback allowed, by
12 Geo. 1.
c. 4. § 48. and
33 Geo. 2. c. 7.
§ 18.

XXIII. And be it further enacted by the authority aforesaid, that if any person or persons, who shall export any malt into foreign parts, shall produce a certificate or certificates from the collector or officer who received the duty of such malt, that the duty thereof hath been paid or secured to be paid, which certificate the collector or officer is hereby required to give *gratis*, proof being made upon oath that the duty of such malt hath been paid or secured to be paid (which oath the said collector or officer is hereby required to administer) and also making oath before the officer or collector of the port that the malt so exported is the same mentioned in such certificate, then the collector or chief officers of the port where such malt shall be exported, shall give to the exporter thereof a certificate or debenture, expressing the true quantity of the malt so exported or shipped for exportation; which certificate or debenture being produced to the collector or other officer appointed to receive the said duty in the county, shire, stuartry or place, where such malt was exported, he is hereby required to pay the said duty of six pence *per* bushel to the persons or their agents so exporting the same; and in case the collector or other officers shall not have any money in their hands to pay the same, then the respective commissioners appointed for executing this act, are hereby required to pay the same out of the duties arising by the said act; any thing in this act contained to the contrary notwithstanding.

Debentures for malt satisfied 24 June 1713. how paid.

XXIV. And be it enacted, that all debentures for malt exported upon any former act or acts for laying duties upon malt, mum, cyder and perry, which shall remain unsatisfied on the four and twentieth day of *June* one thousand seven hundred and thirteen, shall (in case the respective commissioners or officers of excise shall not have sufficient in their hands of the duties granted by the said former acts to satisfy the same) be paid and satisfied out of the duties arising by this present act.

XXV. And be it further enacted by the authority aforesaid, that where any rent is reserved and payable in malt, or if payable in money, and the sum

sum or quantity of such rent is to be ascertained by the price of malt, and is to increase just as much as the price of malt doth increase, it shall and may be lawful, during the continuance of this act, for the tenant of any lands subject to any such rent, to detain deduct and abate so much of every such rent as will amount to the duty by this act charged for every quarter of malt, or the value of it in money, that is so reserved, and so proportionably for any lesser quantity; and the person or persons, bodies politic or corporate, to whom any such rent is reserved as aforesaid, shall, upon the receipt of the residue of any such rent, make an allowance of such deductions as aforesaid, and the tenant be discharged, as if such payment had been made without any deduction or abatement whatsoever.

Rent payable
in malt, te-
nant to deduct
4s. per quar-
ter, &c.

XXVI. Provided always, and be it further enacted by the authority aforesaid, that from and after the said three and twentieth day of *June* one thousand seven hundred and thirteen, during the continuance of this act, no malt shall be brought or imported into *Great Britain* from any foreign part or parts beyond the seas, upon pain of forfeiture of the malt so imported, and also the full value thereof, one moiety to the Queen, and the other moiety to such person or persons as shall seize inform or sue for the same, by action of debt, bill, plaint or information, wherein no essoin protection or wager of law, or any more than one imparlance, shall be allowed.

Malt imported
forfeited.

XXVII. And whereas several persons making and dealing in malt are subject to many hazards and inconveniencies, as well by fire as water, be it therefore further enacted by the authority aforesaid, that from and after the three and twentieth day of *June* one thousand seven hundred and thirteen, and after the duty by this act imposed on malt is paid, or secured to be paid by the malster, if any quantity of malt shall unfortunately happen to be destroyed by fire, by the burning of the malt-house, granary, or other place where the same shall be made or kept, or shall perish by water, by the casting away of the barge or vessel in which the said malt shall be transported from any part of this kingdom to another, it shall and may be lawful for the proprietor or proprietors of such malt so perishing as aforesaid, to make proof thereof by two credible witnesses upon oath, and of his her or their having paid or given security to pay the said duty, before the justices of the peace of the county riding or division where such accident shall happen, at the next general quarter sessions to be held for such county riding or division; who are hereby impowered to give certificates under their hands and seals of such loss: upon producing of which certificate to the officer appointed to collect the said duty, he shall be obliged to repay or allow to the said proprietor or proprietors so much of the said duty as shall have been by him paid for the quantity of malt proved to have so perished or been destroyed as aforesaid.

Duty to be re-
paid for malt
destroyed by
fire or water,
or cast away.
See § 14. and
9 Geo. 1. c. 3.
§ 35, 36, 37.

XXVIII. Provided always, that if any barley or other corn or grain that hath been steeped or wetted in any cistern, uting-fat, or other vessel, shall, during the continuance of this act, be found working or growing upon the floor, before it is put upon the kiln in order to be made into malt, after the said three and twentieth day of *June* one thousand seven hundred and thirteen, which, when dried and made into malt, will not answer so great a quantity from the floor as from the cistern or fat; it is hereby enacted by the authority aforesaid, that out of every twenty bushels so charged upon the floor, there shall be an allowance made to the maker of the said malt, which shall be gaged and charged upon the floor, after the same shall have been thrown out of the uting-fat, utensil, cistern or other vessel before mentioned, by the space of thirty hours or more, and before the same shall be dried, of ten bushels; and out of every greater or lesser quantity a proportionable allowance shall be made, in consideration of the difference between the quantity of such corn when it is making upon the floor and the quantity thereof when it is dried and perfectly made into malt; any thing herein contained to the contrary thereof in any wise notwithstanding.

Allowance of
10 bushels in
20 on a floor-
gage.

Exporters of
malt to receive
the bounty of
1 W. & M.
c. 12.

XXIX. And whereas by an act made in the first year of the reign of their late Majesties King *William* and Queen *Mary*, intituled *An act for encouragement of the exportation of corn*, it is thereby enacted, that when malt or barley is at twenty four shillings *per* quarter, or under, every merchant that shall put on board any malt according to or under the limitations or conditions in the said act expressed, the said merchant shall have and receive from the farmers, commissioners, or collectors of the duties arising from the customs, for every quarter of malt or barley so exported the sum of two shillings and six pence; be it hereby enacted, that the duty of six pence *per* bushel by this act imposed upon malt, shall not be reckoned or valued towards the price of twenty four shillings *per* quarter by the said recited act limited; but that the exporter of malt shall have and receive the bounty granted by the said recited act, unless when the price of malt exceeds twenty four shillings *per* quarter, over and above the duty by this act granted.

XXX. Provided always, and be it further enacted and declared by the authority aforesaid, that in case any person or persons whatsoever shall export any ground malt from any port or place in *Great Britain* to any foreign parts, the duties whereof shall have been paid, or secured to be paid, according to this act, such person and persons shall have the like drawback or allowance out of the duties on malt by this act granted, as if the said malt had been whole, upon debentures to be obtained, and upon producing certificates, making oath, and doing and performing the other matters and things herein before prescribed and directed, in order to obtain debentures upon exportation of malt for foreign parts; yet nevertheless such ground malt so exported, shall be computed and estimated after the rate of so many bushels of malt as the same did contain before it was ground, and no more.

Gager to leave
a copy of each
gage with the
maker.

XXXI. Provided always, and be it further enacted, that every gager or other officer who shall be constituted or appointed to put this act in execution, shall be, and are hereby required to leave a true copy of each gage, and the quantity thereof, in writing under his or their hands with or for the said makers of malt at the time of taking such gage, upon demand, under the penalty of forty shillings.

No brewer,
&c. to use fu-
gar, &c. in
brewing, on
penalty of 20 l.
100 l. penalty is
inflicted for this
offence by
1 W. & M.
c. 24. § 17.
& 10 & 11
W. 3. c. 21.
§ 34.
Qu. If that be
not repealed by
this.

XXXII. And for the prevention of evil practices in brewing beer and ale with sugar, honey, foreign grains, *Guinea* pepper, or with a late invented liquor or syrup made from malt and water, boiled up to the consistency of mellasses, and very much resembling the same, and commonly called *essentia bine*, or with other unwholsome materials; and that no mixture of sugar, honey, foreign grains, *Guinea* pepper, or of the said liquor or syrup, or other unwholsome materials, may be used in the brewing or making of beer and ale; be it enacted, that no common brewer, innkeeper, victualler, or other retailer of beer and ale, shall make use of any sugar, honey, foreign grains, *Guinea* pepper, or of the said liquor or syrup called *essentia bine*, *coccus indiae*, or any unwholsome materials or ingredients whatsoever in the brewing or making of any beer or ale, or mix any sugar, honey, foreign grains, *Guinea* pepper, or any of the said liquor called *essentia bine*, *coccus indiae*, or any unwholsome materials or ingredients whatsoever with any beer or ale, on pain of twenty pounds for every such offence.

Monies to be
paid into the
exchequer.

XXXIII. And be it enacted by the authority aforesaid, that all monies which shall arise by this act of the said duties upon malt, mum, cyder and perry (over and above the necessary charges of raising and levying the said duties) shall from time to time be brought and paid into the receipt of the exchequer.

Officers may
enter malt-
houses, &c.
See § 4.

XXXIV. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty third day of *June* one thousand seven hundred and thirteen, all and every the said officers shall, upon their request, be permitted, as well by night as by day (but if in the night-time, then in the presence of a constable or other lawful officer of the peace) to enter the house, malt-

malt-house, and other place belonging to or made use of by any public malster or maker of malt for sale, common brewer, inn-keeper, victualler, distiller, or vinegar-maker, making malt, to gage measure and take an account of the just quantity of barley and other corn or grain which shall be wetting or steeping, or which shall have been wetted or steeped in such house, malt-house, or other place. And if any such public malster or maker of malt for sale, common brewer, inn-keeper, victualler, distiller or vinegar-maker, shall refuse to permit such officers, or any of them, to enter his house, malt-house, or other place as aforesaid, or to gage or to take an account of his barley or other corn or grain as aforesaid, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of twenty pounds.

Refusing entrance forfeits 20*l*.

XXXV. And it is hereby further enacted by the authority aforesaid, that if any maker of malt shall, during the continuance of the duties hereby granted, fraudulently hide, conceal, or convey away any of his malt from the sight or view of the gager or gagers appointed to take an account of the same, the person or persons offending therein, shall forfeit and lose for every bushel of malt so hid, concealed, or conveyed away from the sight and view of such gager or gagers, the sum of ten shillings, to be recovered and distributed, or mitigated, as other penalties and forfeitures by this act, or by any law herein referred unto, are to be recovered distributed or mitigated.

Concealing malt forfeits 10*s*. per bushel.

XXXVI. And be it further enacted by the authority aforesaid, that from and after the said twenty third day of *June* one thousand seven hundred and thirteen, during the continuance of this act, no malster or other person making malt for sale or not for sale (other than and except compounders for the said duty) shall erect or set up, alter or enlarge, or make use of any cistern, uting-fat, utensil, or other vessel, for the wetting or steeping any barley or other corn or grain for the making of malt, or of any kiln, floor, room, or other place for the making or keeping of malt, or keeping of corn or grain making into malt, without first giving notice thereof in writing at the next office of excise; or shall keep or make use of any private cistern, uting-fat, utensil or other vessel, for the wetting his barley or other corn or grain to make malt, other than such as are openly known and made use of in his common malting-house; on pain to forfeit for every such cistern, uting-fat, utensil or other vessel, kiln, floor, room, or other place so erected or set up, altered or enlarged, kept private or concealed, or made use of without such notice as aforesaid, the sum of fifty pounds, to be levied, recovered, mitigated and distributed as aforesaid.

Malster not to set up any cistern, &c. without notice, on pain of 50*l*.

XXXVII. And be it enacted by the authority aforesaid, that if either party think him or themselves aggrieved by any judgement or order to be given or made by any justices of the peace in pursuance of this present act, touching or concerning the duties hereby granted, or any penalty and forfeiture relating to the same, it shall and may be lawful to and for such person or persons so finding him her or themselves aggrieved by such judgement or order, to appeal from the same to the justices assembled at the next general quarter sessions of the peace to be holden for the county shire or stuartry where such judgement or order shall have been made; which said justices of the peace, or the major part of them, are hereby empowered to hear and finally determine the same; and no writ of *Certiorari* shall be allowed or brought to set aside any determination or order of the said justices.

Appeal to quarter sessions, &c.

No *certiorari*.

XXXVIII. Provided always, and it is hereby enacted by the authority aforesaid, that the party or parties so appealing as aforesaid, shall give notice in writing, by the space of six days next before such session shall be held as aforesaid, unto the party or parties of the other side, of his her or their intention to bring such appeal; and that it shall and may be lawful to and for such justices, or the major part of them, in their quarter sessions, to award costs to either party, as they shall in their discretion think fit, to be levied by warrant

Six days notice of appeal.

warrant

warrant of the justices of the peace of such county, shire or stuartry, or any two or more of them, on the goods and chattles of the party or parties against whom the same shall be awarded. Provided also, that in case there be not the space of six days between the first judgement or order of the two justices and the quarter sessions then next following, that then the appeal may be made at the second quarter sessions after such judgement or order made.

Malt made in Scotland, brought by sea to be entred at the port of landing, See the annual act § 10. and 33 Geo. 2. c. 7. § 14.

brought by land, to pass through Berwick and Carlisle, and be entred there.

Monies to be paid into the exchequer.

XXXIX. And it is hereby further enacted by the authority aforesaid, that all malt made in *Scotland*, not to be consumed there, which at any time or times between the twenty third day of *June* one thousand seven hundred and thirteen, and the twenty fourth day of *June* one thousand seven hundred and fourteen, shall be brought into *England*, *Wales*, or the town of *Berwick* upon *Tweed*, shall, in case the same be brought by sea, be entred with the officer for the said duties of the port where the same shall be so brought into *England*, *Wales* or *Berwick*; and the sum of six pence *per* bushel (unless a certificate from the proper officer be produced, that it had paid the said duty in *Scotland*) for the same malt, shall be paid to such officer before landing thereof; and in case the same shall be brought by land, such malt shall pass and be carried by and through the towns of *Berwick* or *Carlisle*, and there entred with the officer of the said duties, in such of the said towns by or through which such malt shall be so carried; and the like duty of six pence *per* bushel for the same, unless such certificate be produced as aforesaid, shall be paid down in ready money to such officer; on pain of forfeiting all such malt, and the value thereof, as shall be landed or put on shore, or brought into *England*, without such entry or payment of such additional duties as aforesaid: and in case any malt made in *Scotland*, shall, during the said term, be found coming out of *Scotland*, or brought from thence by land, by or beyond the towns before mentioned, without entry or payment of the duties thereof, or producing such certificate as aforesaid, then all such malt, or the value thereof, shall be forfeited; the last mentioned forfeiture thereof to be and go, one moiety thereof to the Queen's Majesty, the other moiety thereof to such person or persons as will inform seize or sue for the same, or the value thereof, and to be recovered and levied by such ways means and methods, as any other penalties or forfeitures relating to the malt duties are by this act to be recovered and levied.

XL. And be it enacted by the authority aforesaid, that all the monies which shall arise by this act of the said duties of malt, mum, cyder and perry, over and above the necessary charges of raising and paying the said duties, shall from time to time be brought and paid into the exchequer.

Anno duodecimo

A N N Æ Reginae.

STAT. II. CAP. IX.

An Act for laying additional Duties on Sope and Paper; and upon certain Linens, Silks, Callicoes and Stuffs; and upon Starch and exported Coals; and upon stampd Vellum Parchment and Paper; for raising One million four hundred thousand Pounds, by way of a Lottery, for Her Majesty's Supply; and for Allowances on exporting made Wares of Leather, Sheep-skins and Lamb-skins; and for Distribution of Four thousand Pounds due to the Officers and Seamen for Gun-Money; and to adjust the Property of Tickets in former Lotteries; and touching certain Shares of Stock in the Capital of the South-Sea Company; and for appropriating the Monies granted to Her Majesty.

[So much as relates to the Duties of Excise.]

MA Y it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, being desirous that such supplies as are necessary for defraying your Majesty's public expences may be effectually raised, have therefore cheerfully and unanimously given and granted, and do by this act give and grant unto your Majesty the several rates and duties, for and upon all sope made in *Great Britain*, or imported into the same; and for and upon all paper made in *Great Britain*, or imported into the same; and for and upon all chequered and striped linens to be imported into *Great Britain*; and for and upon certain silks, callicoes, and other enumerated goods which shall be printed, painted, stained or dyed in *Great Britain*; and for and upon all starch made in *Great Britain*; and for and upon all coals exported for foreign parts; and for and upon such stampd vellum parchment and paper, and other things hereafter in this act more particularly described or mentioned, for and during such term or terms of years, and in such manner and form, as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all sope of what kind soever, which at any time or times within or during the term of two and thirty years, to be reckoned from the second day of *August* in the year of our Lord one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of *Great Britain*, or made within the same, the several and respective additional or new duties herein after described or mentioned (over and above all customs, subsidies, rates and duties, chargeable upon such sope, or any part thereof, by any other act or acts of Parliament now in force) that is to say,

For 32 years
from 2 August
1714.
Made perpetual by
6 Geo. 1. c. 4.
§ 1.
Sope imported
to pay the
additional duty
of 1 d. per
lb.
See the former
duty
10 Ann. c. 19.
§ 1.

For every pound weight, consisting of sixteen ounces averdupois, of such sope so to be imported or brought into the said kingdom within or during the term aforesaid, one penny, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same.

Sope made in
Great Britain
ob. per lb.

And for every such pound weight of sope to be made in the said kingdom of Great Britain, within and during the term aforesaid, one halfpenny, and after that rate for a greater or lesser quantity, to be paid by the makers thereof respectively.

Additional
duty upon pa-
per, pastboard,
&c.

Made perpe-
tual,

6 Geo. 1. c. 4.
§ 1.

See the former
duty,
10 Ann. c. 19.
§ 32.

II. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and all pastboards mildboards and scaleboards, which at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of *August* one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of *Great Britain* (printed books, maps, and other prints always excepted) the several and respective rates and duties herein after expressed (over and above the present customs subsidies and duties upon the same commodities respectively) that is to say,

For and upon all paper usually called or known by the name of atlas fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of atlas ordinary, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of imperial fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super royal fine, which shall be imported or brought in as aforesaid, the sum of six shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of royal fine, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of medium fine, which shall be imported or brought in as aforesaid, the sum of three shillings for every ream, and after that rate for any greater or lesser quantity.

For and upon all paper usually called or known by the name of demy fine, which shall be imported or brought in as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy second, which shall be imported or brought in as aforesaid, the sum of one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy printing, which shall be imported or brought in as aforesaid, the sum of ten pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland royal, which shall be imported or brought in as aforesaid, the sum of one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland second, which shall be imported or brought in as aforesaid, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of blue royal, which shall be imported or brought in as aforesaid, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all painted paper which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of cartridge paper, which shall be imported or brought in as aforesaid, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of elephant fine, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of ordinary elephant, which shall be imported or brought in as aforesaid, the sum of one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine large post, which shall be imported or brought in as aforesaid, the sum of one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine fools cap, which shall be imported or brought in as aforesaid, one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of second fools cap, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of bastard or double copy, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of chancery double, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super fine pot, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of second fine pot, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa royal, which shall be imported or brought in as aforesaid, one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa medium, which shall be imported or brought in as aforesaid, one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy fine, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy second, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown fine, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown second, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap fine, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap second, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german lombard, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For

P A P E R.

For and upon all paper usually called or known by the name of german demy, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german crown, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german fools cap, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all pastboards millboards and scaleboards which shall be imported or brought in as aforesaid, two shillings and six pence for every hundred weight, and after that rate for a greater or lesser quantity.

By 11 Geo. 1.
c. 7. § 4. the
duties ad valo-
rem are to be
paid according
to the book of
rates annexed
to that act.

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be imported or brought in as aforesaid (not being particularly charged in this act) a duty after the rate of ten pounds for every one hundred pounds of the true and real value of the same, and after that rate for a greater or lesser quantity.

Which said duties for and upon the said several sorts of papers, and the said pastboards millboards and scaleboards, to be imported within or during the term aforesaid, shall be paid by the respective importers thereof from time to time.

Paper, past-
boards, &c.
made in Great
Britain.

See the former
duty
10 Ann. c. 19.
§ 38.

III. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and upon all pastboards millboards and scaleboards, which shall at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of August one thousand seven hundred and fourteen, be made in Great Britain, the several and respective duties herein after mentioned; that is to say,

Demy fine.

For and upon all paper usually called or known by the name of demy fine, which shall be so made in Great Britain, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.

Demy second.

For and upon all paper usually called or known by the name of demy second, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Crown fine.

For and upon all paper usually called or known by the name of crown fine, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Crown second.

For and upon all paper usually called or known by the name of crown second, which shall be so made in Great Britain, the sum of four pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

Fools cap fine.

For and upon all paper usually called or known by the name of fools cap fine, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Fools cap second.

For and upon all paper usually called or known by the name of fools cap second, which shall be so made in Great Britain, the sum of four pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

Fine pots.

For and upon all paper usually called or known by the name of fine pots, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Second pots.

For and upon all paper usually called or known by the name of second pots, which shall be so made in Great Britain, the sum of three pence for every ream, and after that rate for a greater or lesser quantity.

Brown large cap.

For and upon all paper usually called by the name of brown large cap, which shall be so made in Great Britain, the sum of three pence for every ream, and after that rate for a greater or lesser quantity.

For

For and upon all paper usually called or known by the name of small ordinary brown, which shall be so made in Great Britain, the sum of two pence for every ream, and after that rate for a greater or lesser quantity. Small ordinary brown.

For and upon all paper usually called or known by the name of whited brown, which shall be so made in Great Britain, the sum of three pence for every bundle, each bundle containing forty quires, and after that rate for a greater or lesser quantity. Whited brown.

For and upon all pastboards millboards and scaleboards which shall be so made in Great Britain, one shilling and six pence for every hundred weight, and after that rate for a greater or lesser quantity. Pastboards, &c.

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be made in Great Britain as aforesaid (not being particularly charged in this act) a duty after the rate of six pounds for every hundred pounds of the true and real value of the same, and after that rate for any greater or lesser quantity. Paper not particularly charged.

Which said duties for and upon the said several sorts of paper, and other the commodities last mentioned, to be made in Great Britain, within or during the term aforesaid, shall be paid by the makers thereof respectively. To be paid by the makers.

IV. And it is hereby enacted, that for and upon all paper, which at any time or times, during the term last mentioned, shall be printed painted or stained in Great Britain, to serve for hangings and other uses, there shall be answered and paid to her Majesty (over and above the duties payable for such paper before the printing painting or staining thereof) the sum of one half-penny for every yard square, and after that rate for a greater or lesser quantity, to be paid by such person or persons as shall print paint or stain the same. Painted paper.

V. And be it also enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all chequered and striped linens, and upon all linens printed, painted, stained or dyed, after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (excepting buckrams, lawns, canvas, barras, and Silesia neckcloths) which at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of August one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of Great Britain, and may lawfully be used or worn there (over and above all other customs subsidies or duties imposed upon or payable for the same) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, to be paid by the importers respectively. Striped linens, &c. imported to pay 15l. per cent. ad valorem, except buckrams, &c. Made perpetual, 6 Geo. 1. c. 4. § 1. See the former duty, 10 Ann. c. 19. § 66.

VI. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all silks, calicoes, linens and stuffs, of what kind soever, which at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of August one thousand seven hundred and fourteen, shall be printed, stained, painted or dyed, in Great Britain (such calicoes linens and fustians as shall be dyed throughout of one colour only, and stuffs made of woollen, or whereof the greatest part in value shall be woollen, always excepted) the several and respective rates and duties herein after expressed (over and above all other duties payable for the same, or any of them) that is to say, Duty on silks, calicoes, linens and stuffs, printed in Great Britain. Made perpetual, 6 Geo. 1. c. 4. § 1. See the former duty, 10 Ann. c. 19. § 69.

For and upon all silks so printed stained or painted, within or during the term aforesaid, in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth. Silks.

Silk handkerchiefs.

And for all silk handkerchiefs so printed stained or painted, within or during the term aforesaid, in Great Britain, the sum of one penny for every yard square, and in those proportions for wider or narrower silks.

Callicoes.

For and upon all callicoes to be so printed stained, painted or dyed, within or during the term aforesaid, in Great Britain (except as aforesaid) the sum of three pence for every yard in length, reckoning one yard wide, and after that proportion.

Linen and stuffs.

And for and upon all linen and stuffs (except before excepted) to be printed, stained, painted or dyed, as aforesaid in Great Britain, within or during the term last mentioned, the sum of one penny halfpenny for every yard in length, reckoning yard wide, and after that rate for a greater or lesser quantity.

Starch imported to pay 2d. per lb.

Extended to hair-powder, 3 Geo. 1. c. 4. § 14.

See the former duty, 10 Ann. c. 26. § 7.

Made in Great Britain 1d.

Made perpetual by 6 Geo. 1. c. 4. § 1.

VII. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all starch, which, at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of *August* one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the sum of two pence for every pound weight, consisting of sixteen ounces *averdupois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same; and for and upon all starch, of what kind soever, which at any time or times within or during the same term of two and thirty years, shall be made within the said kingdom of *Great Britain*, the sum of one penny for every such pound weight *averdupois*, and after that rate for a greater or lesser quantity, the same to be paid by the makers thereof respectively.

Every box of green starch of 57 inches in length and 10 in breadth, and 8 in depth, 1 Geo. 1. st. 1. c. 2. § 6. to be charged as 131 lb. of starch.

VIII. And it is hereby declared, that if the charge on starch be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it be so dried, containing fifty seven inches in length, and ten inches in breadth, shall from the said second day of *August* one thousand seven hundred and fourteen, be esteemed one hundred thirty one *averdupois* pound weight of starch dried and perfectly made, and shall be charged accordingly, and proportionably for greater or lesser quantities.

By 10 Ann. c. 26. § 15. such box was charged only as 112 l.

See. 9 lays a duty of 5s. per chaldre on coals exported in foreign bottoms; and 3s. per chaldre on coals exported in British bottoms.

Duties on imports to be under the commissioners of the customs.

X. And it is hereby enacted and declared by the authority aforesaid, that all the duties imposed by this act upon such soap, paper, pastboards, millboard, scaleboards, chequered and striped linens, or any other commodities before charged, as shall be imported into *England*, *Wales*, and the town of *Berwick upon Tweed*, during the term or terms aforesaid; and all the duties which shall arise in *England*, *Wales*, or *Berwick upon Tweed*, for coals to be exported during the term therein granted as aforesaid, shall be under the management of the commissioners and officers of the customs in *England* for the time being, according to the duties of their respective offices: and that all the duties imposed by this act upon such soap, paper, pastboards, millboards, scaleboards, and chequered and striped linens, or any the commodities before charged, as shall be imported into *Scotland* during the respective terms aforesaid; and all the duties imposed by this act, which shall arise in *Scotland*, for coals to be exported during the said term therein granted as aforesaid, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being, according to the duties of their respective offices: and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause

cause to be paid, all the monies that they shall respectively receive for the said imported commodities, and for the said exported coals (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

XI. And be it further enacted by the authority aforesaid, that all the duties imposed by this act upon such *wool*, paper, pasteboard, millboard, scaleboard, starch, and other commodities before particularly charged, as shall be made in *England*, *Wales*, or *Berwick upon Tweed*, during the term or terms aforesaid; and all the duties imposed by this act upon such silks, calicoes, linens, stuffs, and paper, as shall be printed, painted, stained or dyed in *England*, *Wales*, or *Berwick upon Tweed*, at any time or times within or during the term or terms therein granted as aforesaid, shall be under the management of the commissioners of excise in *England* for the time being, and the officers employed or to be employed under them: and that all the duties imposed by this act upon such *wool*, paper, pasteboard, millboard, scaleboard, starch and other commodities before particularly charged, as shall be made in *Scotland* during the term or terms aforesaid; and all duties imposed by this act upon such silks, calicoes, linens, stuffs, and paper, as shall be printed, painted, stained or dyed in *Scotland*, at any time or times within or during the term or terms therein granted as aforesaid; shall be under the management of the commissioners of excise in *Scotland* for the time being, and the officers to be employed under them: and that the said respective commissioners of excise in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they shall respectively receive for the said duties upon *wool*, paper, pasteboard, millboard, scaleboard and starch, as shall be made in *Great Britain* within or during the respective terms aforesaid; and for the said duties upon such silks, calicoes, linens, stuffs, and paper, as shall be printed, painted, stained or dyed in *Great Britain*, at any time or times within or during the respective terms therein granted as aforesaid, as the same shall arise into the receipt of her Majesty's exchequer in *England*, under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

Duties on *wool*, paper, &c. made in *Great Britain*, to be under the management of the commissioners of excise.

XII. And it is hereby enacted by the authority aforesaid, that all the several duties by this act imposed as aforesaid upon *wool*, paper of all sorts, pasteboards, millboards, scaleboards, chequered and striped linens, and upon printed, painted, stained and dyed silks, calicoes, linens and stuffs, during the said term or terms of years therein by this act granted in all cases whatsoever (except where other provision or direction is specially made or given by this act) shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways means and methods, and under such penalties and forfeitures, and with the like discounts, allowances, exemptions and drawbacks, and in such manner and form, as the duties imposed on the same commodities respectively, by an act made in the tenth year of her Majesty's reign, for laying several duties upon *wool*, paper, chequered and striped linens, and upon certain silks, calicoes, linens and stuffs, printed painted or stained (amongst other things thereby charged) for and during the respective terms thereby granted, towards raising the sum of one million eight hundred thousand pounds therein mentioned, or by any act or acts of Parliament thereby referred unto, or by any other act of this session of Parliament, are to be raised, levied, ascertained, secured, collected, answered and paid respectively; and that the said duty by this act imposed upon starch, during all the said term of two and thirty years therein by this act granted, shall

Duties how to be raised, &c.

10 Ann. c. 19.

shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways means and methods, and under such pains penalties and forfeitures, and with the like discounts, allowances, exemptions and drawbacks, and in such manner and form, as the duties imposed by another act of the tenth year of her Majesty's reign, upon starch (amongst other things thereby charged) for and during the term thereby granted, towards raising another sum of one million eight hundred thousand pounds therein mentioned, or by any act or acts of Parliament thereby referred unto, are to be raised, levied, ascertained, secured, collected, answered and paid respectively, except in such case or cases touching which other directions are given by this act; and that the said duties by this act imposed upon coals exported to any foreign parts (except before excepted) during the said term of years by this act granted of and in the same, shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways means and methods, and under such pains penalties and forfeitures, and in such manner and form, as the present duties upon exportation of coals, or any other customable goods, to any foreign parts, by any law or statute now in force, during the continuance thereof, are to be raised, levied, ascertained, secured, collected, answered and paid.

XIII. And for better securing the duties by this act chargeable upon such of the commodities aforesaid, as by the first mentioned act of the tenth year of her Majesty's reign are directed to be marked or stamped; and to the end the duties arising thereupon by this act may be better distinguished, and applied to the separate use by this act intended, be it further enacted by the authority aforesaid, that such proper stamps or seals shall, on or before the said second day of *August* one thousand seven hundred and fourteen, be provided and distributed by the said respective commissioners, as may serve to denote the payment or charging of the several duties by this and the said former act chargeable on the same commodities respectively; and that the said stamps or seals by this act directed to be provided, shall be used and applied accordingly, and shall and may, from time to time, be renewed or altered by the said respective commissioners, as often as there shall be a necessary occasion for renewing the same.

Powers in
10 Ann. c. 19.
& 26.

XIV. And be it also enacted by the authority aforesaid, that all the powers, authorities, rules, directions, pains of death, and other pains penalties and forfeitures, clauses matters and things whatsoever, contained in the said several acts of the tenth year of her Majesty's reign, for raising, receiving, levying, recovering, securing and paying, the duties on such commodities before mentioned, as are by this act charged with new or additional duties thereupon, or touching the marks or stamps thereby directed to be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing and paying, the same new or additional duties by this act charged upon the same commodities respectively, and all arrearages thereof, as fully and effectually to all intents and purposes, as if they were particularly and at large repeated in the body of this present act, except in such cases only where any alteration therein is specially made by this act.

10 Ann. c. 19.
§ 94.

Exporters of
silks, &c. to
give notice of
packing.

XV. And whereas great quantities of silks calicoes and linens that are printed, painted, stained or dyed in *Great Britain*, are frequently shipt off in order to be exported, as is pretended, for which the exporter doth receive a very great drawback; and notwithstanding the law already made to prevent the relanding of them, yet very great quantities are frequently relanded, to the great lessening of her Majesty's revenue, and prejudice of the fair trader; to prevent which evil practices for the future, and to secure the duties upon the said goods; be it enacted by the authority aforesaid, that from and after the said second day of *August* one thousand seven hundred and fourteen, all and every person and persons that shall export any silks calicoes or linens, that are printed, painted, stained or dyed, for which a drawback is to be allowed

lowed, such person or persons (before he or they shall ship the said goods) in order to obtain the drawback for the same, shall be obliged to give notice to the proper officer or officers to be appointed for that purpose by the respective commissioners of the customs, when and where he will pack up the said goods in order to be exported; and the said commissioners of the customs are hereby impowered and directed to cause such officer to take care to see that such seal or seals, stamps or marks, be taken off from every piece so intended to be exported; and the said officer or officers shall take an account of the kinds and quantities of the goods so intended to be exported, and make a return thereof to the officer that shall be appointed by such commissioners to receive the same, without any fee or reward for so doing.

Officer to take
off the seals.

XVI. And whereas sope is more or less used in washing, scouring, or preparing the sheeps wooll or lambs wooll to be converted into the woollen manufactures of this realm, and in the making or finishing woollen manufactures, or manufactures mixed with wooll, whereof the greatest part of the value of the materials is wooll, and in whitening of new linen in the piece, in order to the sale of such linen, or in some of them; and it being judged reasonable to give an encouragement to persons who shall be employed in the preparing making or finishing those manufactures, whether the same be for exportation or home consumption; it is hereby further provided and enacted, that it shall and may be lawful to and for any person and persons, who, after the second day of *August* one thousand seven hundred and fourteen, during the continuance of the duties on sope by this act granted, shall employ spend and consume any quantity or quantities of sope in the making of any cloths, serges, kerseys, bays, stockings, or other manufactures of sheeps or lambs wooll only, or manufactures whereof the greatest part of the value of the materials shall be wooll, or in the finishing the said manufactures, or preparing the wooll for the same, or in whitening of new linen in the piece, in order to the sale of such linen, or to and for his her or their chief workman employed under him her or them in those works, or any of them, from time to time, to make proof in writing by the affidavit of the said person or persons who shall so employ spend and consume the said sope, or of his her or their chief workman, unless he she or they be a known *quaker* or *quakers*, and by the solemn affirmation of such *quaker* or *quakers*, before the collector and supervisor of the district or division where such sope shall be so employed spent and consumed, or either of them (who are hereby respectively impowered and required to administer the same upon the request of the manufacturer, or his her or their chief workman aforesaid) which said affidavit or affirmation shall specify the kinds and quantities of the manufactures so made, finished, prepared or whitened, and the days between which, and the places where the same were so made, finished, prepared or whitened respectively, and the quantities and kinds of the sope which were actually employed spent and consumed therein, and that no allowance by virtue of this act was before made to such manufacturers respectively, or for his her or their benefit, of the duties payable by this act for the sope so specified in such affidavit or affirmation, or any part thereof; and that upon the making of every such affidavit or affirmation, the said collector, out of the money in his hands of the saids duties upon sope by this act granted, shall pay to the said manufacturers respectively so much as the whole duties granted by this act for the sope specified in every such affidavit or affirmation taken by the said collector and supervisor jointly, or by the said collector singly, doth amount unto, without any delay; and in case the same were administered by the supervisor only, then upon a certificate thereof made and signed by the said supervisor (which he is hereby required to make and sign upon demand) the said collector shall, out of any monies in his hands of the said duties on sope, forth-

10 Ann. c. 19.
§ 29.

The whole
duty laid on
sope by this
act to be re-
paid for sope
used in woollen
manufactures,
or in whiten-
ing new linen.

S O P E. H A I R - P O W D E R.

with pay to the said manufacturers respectively, the said duties so payable by this act for the sope so spent and consumed as aforesaid; and in case the collector shall not then have money sufficient in his hands to satisfy such payments, that then, and in every such case, the commissioners of the said duties on sope for the time being, upon a certificate thereof from the said collector (who is hereby enjoined and required to make and sign such certificate) shall forthwith cause such payments to be made out of any monies arising by the said duties on sope by this act granted, without any further delay.

The affidavits
need not be
stamped, &c.

XVII. And it is hereby declared and enacted, that the said affidavits affirmations and certificates touching the said allowance to the woollen and linen manufactures aforesaid, shall and may be written or printed upon paper not stamped or marked for any the duties charged by any act upon stamp vellum parchment or paper: and that no fee gratuity or reward whatsoever shall be required demanded or taken from any the said manufacturers, for making any the payments of the said allowance for sope consumed in the said woollen or linen manufactures, or for making or taking any the said affidavits affirmations or certificates relating thereunto, except four pence for writing every such affidavit affirmation or certificate; upon pain that any of the said officers offending therein shall, for every such offence, pay treble damages to the party grieved, besides costs of suit, to be recovered in such manner as any other penalties relating to the duties upon sope are by this act to be recovered.

False affidavit
forfeits treble
the allowance.

XVIII. And for the better preventing frauds and abuses in obtaining the allowances last mentioned, it is hereby further enacted, that if any person or persons shall in such affidavit or affirmation swear affirm or alledge any matter or thing that shall be false and untrue, with an intent to defraud her Majesty, her heirs or successors, such person or persons offending therein, shall, for every such offence, forfeit and lose treble the value of the allowance for which such affidavit or affirmation shall be made, to be recovered in like manner; *to wit*, one third part thereof to the use of the Queen's Majesty, and the other two thirds thereof, with costs of suit, to the use of the informer or prosecutor; and if any person or persons, being once convicted of any such offence, shall again offend in the like kind, and be thereof duly convicted in any court of record at *Westminster*, or in any the courts of *Scotland*, every such person or persons, for such other offence, shall suffer as in cases of wilful and corrupt perjury.

Second offence
punished as
perjury.

XIX. And whereas it has been found by experience that several makers of sope, with intent to deceive her Majesty of the just duties by this and the recited act granted, do make sope in private cellars, and other secret places, and fraudulently issue and send out the same in small casks; for preventing of which evil practice for the future, be it enacted by the authority aforesaid, that from and after the second day of *August* one thousand seven hundred and fourteen, all soft sope that shall be filled in any other cask less than barrels, half-barrels, firkins and half-firkins, shall be forfeited, and also the sum of five pounds shall be paid by the maker of such sope, one moiety thereof to the seizer or informer, and the other moiety to the poor of the parish where such offence shall be committed, to be recovered as any other penalties concerning the duties on sope are by this act recoverable.

Soft sope in
what casks to
be filled.
See 10 Ann.
c. 19. § 8.

No perfumer,
&c. to mix
alabaster, &c.
with hair-
powder.
See 10 Ann.
c. 26. § 31.
4 Geo. 2. c. 14.
§ 5.

XX. And be it further enacted by the authority aforesaid, that from and after the said second day of *August* one thousand seven hundred and fourteen, no perfumer, peruke-maker, barber, sellers of, or dealers in hair-powder, shall make vend sell dispose or make use of, or offer to sale, any powder made of or mixed with any alabaster, talke, plaister of *Paris*, whiting, lime, or other matter or thing of the like nature (sweet scents only excepted) under pain of forfeiting all the hair-powder so made or mixed, or made use of, vended,

vended, sold, disposed of or offered to sale, and the sum of fifty pounds for every such offence, the one moiety thereof to her Majesty, her heirs and successors, and the other moiety to the seizer or informer, to be recovered as any other penalties concerning the duties on starch are by this act recoverable.

XXIX. And to the end all the said additional or new duties upon soap and paper; and upon certain linens, silks, callicoes and stuffs; and upon starch, and exported coals; and upon stamp vellum parchment and paper; before granted by this act, may be certainly and duly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the receipt of the exchequer, according to the true meaning hereof, it is hereby enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for the managing, raising, collecting and paying the same duties, and for keeping and rendering the accounts of the same; and that the commissioners and officers concerned therein shall perform their several duties in relation to the premises, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the same duties, or any of them, as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William* the third, intituled *An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Commissioners
and officers li-
able to
9 W. 3. c. 44.

LXIV. And whereas by an act passed the ninth year of her Majesty's reign, certain duties are laid on tanned leather; and by another act passed the tenth year of her Majesty's reign, further duties are laid thereon; and by the said acts only two thirds of the respective duties are to be drawn back or allowed upon the exportation of boots, shoes, gloves, or other manufactures, which by experience is found to be a discouragement to the manufacturers employed therein; for remedy whereof, be it declared and enacted by the authority aforesaid, that from and after the second day of *August* one thousand seven hundred and fourteen, there shall, in lieu of the said two thirds of the said duties, be paid and allowed to the exporter or exporters, for all tanned leather which shall be manufactured and actually made into goods or wares by him or them exported, on a proper debenture to be made for that purpose, and security given for the same, as by the said acts are prescribed, the sum of one penny halfpenny for every pound weight thereof, and so in proportion for every greater or lesser quantity; which drawback of one penny halfpenny *per* pound shall be paid out of the respective duties granted by the said acts of the ninth and of the tenth years of her Majesty's reign; any law to the contrary notwithstanding.

Tanned lea-
ther manufac-
tured, to draw
back 1d. ob.
per lb. on ex-
portation.

LXV. And whereas by an act of Parliament passed in the ninth year of her Majesty's reign, intituled *An act for laying certain duties upon hides and skins tanned tawed or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, it is enacted, that upon the shipping of any hides or calves-skins for exportation into foreign parts, and giving security to the customer or collector of the customs of the port from whence such exportation shall be made, that such

9 Ann. c. 11.
§ 39.
10 Ann. c. 26.
§ 5. & 6.

Sheep-skins
and lamb-
skins to draw
back two
thirds of the
duty.

such hides and calve-skins shall not be relanded or brought on shore in any port or part of *Great Britain*, the customer or collector shall give the exporter a certificate or debenture in writing, of the kinds and quantities of such hides and calve-skins; and that upon producing such certificate, the collector at the port where such hides or calve-skins shall be exported, shall repay to the person producing such certificate two thirds of the duties which were before charged for such hides or calve-skins so exported as aforesaid; and whereas some doubts have arisen upon the construction of the said act, whether the same shall extend to allow a drawback of the said duties for any other sorts of skins tanned tawed or dressed, than hides and calve-skins; therefore, to explain the said act, be it enacted by the authority aforesaid, that all sheep-skins and lamb-skins tanned tawed or dressed, which are chargeable with any duties by the said act passed in the ninth year of her Majesty's reign, shall, upon exportation thereof, have a drawback or allowance of two thirds of the duties payable by virtue of the said act, subject to such rules as by the said act are prescribed on the exportation of any hides or calve-skins; any thing in the said act contained to the contrary in any wise notwithstanding.

Anno duodecimo

A N N Æ Reginae.

S T A T. II. C A P. XVIII.*

An Act for the preserving all such Ships and Goods thereof, which shall happen to be forced on Shore, or stranded, upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions.

WHEREAS by an act made in the third year of the reign of ^{3 Ed. I. c. 4.} King *Edward* the first, concerning wrecks at sea, it is enacted, that where a man, a dog, or a cat, escape quick out of the ship, that such ship nor barge nor any thing in them shall be adjudged a wreck, but the goods shall be saved and kept by view of the sheriff coroner or the King's bailiff, and delivered into the hands of such as are of the town where the goods were found; so that if any sue for those goods and after prove that they were his, or perished within his keeping within a year and a day, they shall be restored to him without delay, and if not, they shall remain to the King, or to such others to whom wreck belongeth; and he that otherwise doth and thereof be attainted shall be awarded to prison and make fine at the King's will: and whereas by another act made in the fourth year of the reign of the said King *Edward* the first, intituled *De* ^{4 Ed. I. ft. 2.} *officio coronatoris*, concerning the wreck of the sea, it is enacted, that where-soever it be found, if any lay hands of it he shall be attached by sufficient pledges, and the price of the wreck shall be valued and delivered to the town: and whereas great complaints have been made by several merchants, as well her Majesty's subjects as foreigners trading to and from this kingdom, that many ships of trade after all their dangers at sea escaped, have unfortunately near home run on shore, or been stranded on the coasts thereof; and that such ships have been barbarously plundered by her Majesty's subjects, and their cargoes embezzled, and when any part thereof has been saved, it has been swallowed up by exorbitant demands for salvage, to the great loss of her Majesty's revenue, and to the much greater damage of her Majesty's trading subjects: for remedy whereof be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that the sheriffs, justices of the peace of every county, or county of a city or town, and also all mayors bailiffs and other head officers of corporations and port towns near adjoining to the sea, and all constables, headboroughs, tythingmen, and officers of the customs in all and every such places, shall upon application made to them or any of them, by or on the behalf of any commander or chief officer of any ship or vessel of any of her Majesty's subjects or others, being in danger of being stranded or run on shore, or being stranded or run on shore, are hereby empowered and required to command the constables of the several ports within her Majesty's dominions, nearest to the sea coasts where any such ship or vessel shall be in danger as aforesaid, to summon and call together as many men as shall be thought necessary to the assistance and for the preservation of such ship or vessel so in distress as aforesaid, and their cargoes; and that if there shall be any ship or vessel either man of war or merchant's ship, belonging to her Majesty or any of her subjects, riding at anchor near the place where

Sheriffs, Mayors, &c. and custom-house officers to summon men to assist ships in distress.

All ships to assist,

3 O

such

* This act is printed in the former collection of the Excise laws: and is referred to by 5 Geo. I. c. 11. § 13.

on forfeiture
of 100*l*.

such ship or vessel is in distress or danger as aforesaid, the officers of the customs and constables above mentioned, or any of them, are hereby impowered and required to demand of the superior officers of such ship or vessel so riding at anchor as aforesaid, assistance by their boats, and such hands as they can conveniently spare for the said service and preservation of the said ship or vessel so in distress as aforesaid; and that in case such superior officer of such ship or vessel riding at anchor as aforesaid, shall refuse or neglect to give such assistance, he shall forfeit for the same the sum of one hundred pounds, to be recovered by the superior officer of the said ship or vessel so in distress as aforesaid, together with costs of suit, in any of her Majesty's courts of record, by action, debt, bill, plaint or information, wherein no essoin, wager of law or protection shall be allowed.

Reasonable
salvage to be
made.
By 5 Geo. I.
c. 11. § 13.
goods saved out
of stranded
ships after
salvage and
charges paid,
are liable to
duties.

Three justices
to adjust the
quantum.

Goods not
claimed in 12
months, to be
sold,

and the mo-
nies transmit-
ted into the
exchequer,
&c.

II. And for the encouragement of such persons as shall give their assistance to such ships or vessels so in distress as aforesaid; be it further enacted, that the said collectors of the customs, and the master or commanding officer of any ships or vessels, and all others who shall act or be employed in the preserving of any such ship or vessel in distress as aforesaid or their cargoes, shall within thirty days after the service performed be paid a reasonable reward for the same, by the commander master or other superior officer, mariners or owners, of the ship or vessel so in distress as aforesaid, or by the merchant whose ship vessel or goods shall be so saved as aforesaid; and in default thereof, the said ship vessel or goods so saved as aforesaid shall remain in the custody of such officer of the customs or his deputy, until such time that all charges shall be paid, and until the said officer of the customs or his deputy, and the said master or other officer of the ship or vessel, and all others so employed as aforesaid, shall be reasonably gratified for their said assistance and trouble, or good security given for that purpose to the satisfaction of the several parties that are to receive the same: and that in case after such salvage, the commander or other superior officer mariners or owners of such ship or vessel so saved as aforesaid, or merchant whose goods shall be so saved as aforesaid, shall disagree with the said officer of the customs or his deputy, touching the monies deserved by any of the persons so employed as aforesaid, it shall be lawful for the commander of such ship or vessel so saved, or the owner of the goods, or the merchant interested therein, and also for the said officer of the customs or his deputy, to nominate three of the neighbouring justices of the peace, who shall thereupon adjust the *quantum* of the monies or gratuities to be paid to the several persons acting or being employed in the salvage of the said ship vessel or goods; and such adjustments shall be binding to all parties, and shall be recoverable in an action at law to be brought in any of her Majesty's courts of record, by the respective persons to whom the same shall be allotted by the said justices of peace: and in case it shall happen, that no person shall appear to make his claim to all or any the goods that shall be saved, that then and in such case, the chief officer of the customs of the nearest port to the place where the said ship or vessel was so in distress as aforesaid, shall apply to three of the nearest justices of peace, who shall put him or some other responsible person in possession of the said goods; such justices of peace taking an account in writing of the said goods, to be signed by such officer of the customs; and if the said goods shall not be legally claimed within the space of twelve months next ensuing, by the rightful owner thereof, then public sale shall be made thereof, and if perishable goods forthwith to be sold; and after all charges deducted, the residue of the monies arising by such sale, with a fair and just account of the whole, shall be transmitted to her Majesty's exchequer, there to remain for the benefit of the rightful owner when appearing; who upon affidavit or other proof made of his or their right or property thereto, to the satisfaction of one of the barons of the coif of the exchequer, shall upon his order receive the same out of the exchequer.

III. And

III. And it is hereby also enacted, that if any person or persons whatsoever, besides those impowered by the said officer of the customs or his deputy, and the constables as aforesaid, shall enter or endeavour to enter on board any such ship or vessel so in distress as aforesaid, without the leave or consent of the commander, or other superior officer of the said ship, or of the said officer of the customs or his deputy, or of the said constable or some or one of them employed for the service and preservation of the said ship or vessel as aforesaid; or in case any person shall molest him, them, or any of them, in the saving of the said ship vessel or goods, or shall endeavour to impede or hinder the saving of any such ship vessel or goods, or when any such goods are saved, shall take out or deface the marks of any such goods, before the same shall be taken down in a book or books for that purpose provided by the commander or ruling officer and the first officer of the customs as aforesaid, such person or persons shall, within the space of twenty days, make double satisfaction to the party grieved at the discretion of the two next justices of peace; or in default thereof, shall by such justices of peace be sent to the next house of correction, where he shall continue and be employed in hard labour by the space of twelve months then next ensuing: and that it shall be lawful for any commander or superior officer of the said ship or vessel so in distress as aforesaid, or for the said officer of the customs, or constables on board the same ship or vessel, to repel by force any such person or persons as shall, without such leave or consent from the said commander or superior officer, or the said officer of the customs or his deputy, or such constables as aforesaid, press on board the said ship or vessel so in distress as aforesaid, and thereby molest them in the preservation of the said ship or vessel so in distress as aforesaid.

Persons entering ship without leave,

or hindering the saving the ship, to make double satisfaction.

Masters may repel pressers into the ship.

IV. And it is hereby likewise enacted, that in case any goods shall be found upon any person or persons, that were stolen or carried off from any such ship or vessel so in distress as aforesaid, he she or they on whom such goods shall be found, shall, immediately upon demand deliver the same to the owner thereof, or to such person by such owner authorized to receive the same; or in default thereof, shall be liable to pay treble the value of such goods, to be recovered by such owner in an action at law to be brought for the same.

Goods carried off, to be immediately delivered up.

Penalty treble value.

V. And it is hereby moreover enacted, that if any person or persons shall make, or be assisting in the making any hole in the bottom side or any other part of any ship or vessel so in distress as aforesaid, or shall steal any pump belonging to any ship or vessel so in distress as aforesaid, or shall be aiding or abetting in the stealing such pump as aforesaid, or shall wilfully do any thing tending to the immediate loss or destruction of such ship or vessel, such person or persons shall be and are hereby made guilty of felony, without any benefit of his her or their clergy.

Making holes in the ship, &c. felony without clergy.

VI. And be it further enacted by the authority aforesaid, that if any action suit or information shall be commenced or prosecuted against any person or persons for any thing that he or they shall do, or cause to be done, in pursuance of this act, and executing any of the powers and authorities or any of the orders or directions therein mentioned, all and every person and persons so sued in any court whatsoever, shall and may plead the general issue, and give this act and the special matter in evidence; and if in any such suit the plaintiff or prosecutor shall become nonsuit, or forbear prosecution, or discontinue the suit, or if a verdict shall pass against him, or judgement be given against him upon a demurrer, then and in any of the said cases, the defendant or defendants shall recover full costs, for which he and they shall have the like remedy as where costs by law are awarded. And this act shall be taken and allowed in all courts within this kingdom as a public act, and all judges and justices are hereby required to take notice thereof as such, without special pleading of the same.

General Issue.

Costs.

Public Act.

Custom-house
officer abusing
his trust, for-
feits treble
damages, and
disabled.

VII. Provided nevertheless, if any officer of the customs, or his deputy, so impowered as above; shall by fraud or wilful neglect abuse the trust so hereby reposed in him as aforesaid, and shall be convicted thereof in due form of law, such officer or his deputy shall respectively forfeit treble damages to the party grieved, to be recovered in any action or suit to be brought in any court of record, and shall from thenceforth be fully disabled and rendered incapable of the same, or any other employment relating to the said customs.

Act to be read
four times in
the year on
Sundays in sea
port towns.

VIII. And it is hereby further enacted, that this act and the several clauses herein contained, shall take effect from and after the first day of *August* in the year of our Lord one thousand seven hundred and fourteen; and that for the better observing the same, this act shall be read four times in the year in all the parish churches and chapels of every sea port town, and upon the coast, in this kingdom, upon the *Sundays* next before *Michaelmas-day*, *Christmas-day*, *Lady-day*, and *Midsummer-day*, in the morning immediately after the prayers and before the sermon.

Claims to
wrecks saved.

IX. Provided always, and it is further enacted, that neither this act, nor any thing herein contained, shall any ways extend to deprive or any ways prejudice her royal Majesty, her heirs or successors, or any claiming under them or any of them, or any patentee or grantee of the crown, or any lord or lords of any manor or manors, or other person whatsoever, of or in relation to any right which they or any of them respectively have or or shall have, or lawfully may claim, to any wreck or wrecks, or any goods that are or shall be flotsam, jetsam, or lagan, but that such respective rights shall be enjoyed in as full ample and beneficial a manner in every respect, as if this act had never been made.

X. Provided, that this act shall continue in force for the space of three years, and from thence to the end of the then next session of parliament, and no longer. *Made perpetual by 4 Geo. I. c. 12.*

Anno primo

GEORGE II Regis.

STAT I. CAP. II.

An Act for rectifying Mistakes in the Names of the Commissioners for the Land Tax for the Year One thousand seven hundred and fourteen, and for raising so much as is wanting to make up the Sum of Fourteen hundred thousand Pounds, intended to be raised by a Lottery for the Public Service in the said Year.

[So much as relates to the Duty on Starch.]

SECT VI.

AND whereas in the said last recited act it was enacted and declared, that if the charge on starch be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it be so dried, containing fifty seven inches in length, and ten inches in breadth, should, from the second day of *August* one thousand seven hundred and fourteen, be esteemed one hundred thirty one *averdupois* pounds weight of starch dried and perfectly made, and should be charged accordingly, and proportionably for greater or lesser quantities; and whereas the depth of such box of green starch, or starch before it be dried, which should have been eight inches, was by mistake omitted to be inserted in the said act; it is hereby declared and enacted, that if the charge on starch be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it be so dried, containing fifty seven inches in length, and ten inches in breadth, and eight inches in depth, or in the whole four thousand five hundred and sixty solid inches, shall be esteemed one hundred thirty one *averdupois* pounds weight of starch dried and perfectly made, and shall be charged accordingly, and proportionably for greater or lesser quantities.

Every box of green starch 57 inches in length and 10 in breadth, and 8 in depth, or 4,560 solid inches, to be charged at 131 lb. of starch.
12 Ann. st. 2. c. 9. § 8.

VII. And it is hereby declared and enacted by the authority aforesaid, that for avoiding any doubt or question concerning the grant in this session of Parliament to his Majesty of certain duties of excise and customs for his life, for support of his household and the honour and dignity of the crown, the same doth and shall extend to such duties of excise, and such customs and duties on import and export, as were payable to her said late Majesty after the Union of the two kingdoms for and during her life, and had continuance till the time of her decease; and that the same shall be continued, raised, levied and paid, in the several parts of the united kingdom, during his Majesty's life, in the same manner only as they were payable to her Majesty during her life.

Excise and customs payable to the late Queen after the Union, for life, continued to the King during life.

Anno primo

GEORGI I Regis.

STAT. II. CAP. II.

An Act for charging and continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and fifteen; and for making forth Duplicates of Exchequer Bills and Lottery Tickets lost burnt or destroyed; and for enlarging the Time for adjusting Claims in several Lotteries; and for making forth new Orders in lieu of certain Lottery Orders obliterated or defective; and for continuing certain Duties on Hops until the First Day of August One thousand seven hundred and fifteen.

[So much as relates to the Excise upon Malt, and is not expired.]

Duty on malt
to be paid
within four
months after
entry.

SECT.
VIII.

AND whereas by the aforesaid acts [12 Ann. st. 1. c. 2. § 5. & 12 Ann. st. 2. c. 3. *the malt act* 1714.] it is enacted, that every malster or other maker of malt, shall, within three months after he shall make or ought to have made such entry of the said malt as therein is directed, pay and clear off all the duties which shall be due from him or them respectively; it is hereby further enacted, that the time limited by the aforesaid act for the payment of the said duty, be prolonged for one month after the said three months from the time of such entry.

Unmalted
grain mixed
with malt for-
feits 5s. a bu-
shel.

6 Geo. 1. c. 21.
§ 4.

XIII. And whereas it has lately been discovered that great quantities of unmalted corn or grain, have fraudulently been mixed with and amongst malt which hath or ought to have been charged with the duties by several acts of Parliament set and imposed upon all malt made in *Great Britain*, and that such mixture hath afterwards been either sold in the kingdom of *Great Britain*, or hath been shipped off for exportation, and the person or persons by whom, or for or upon whose account the same hath been so shipped off, hath or have thereupon claimed and had the drawback and bounty in proportion to the whole quantity of such mixture so shipped off, as if the same had totally and intirely consisted of malt, for which the duty had been duly paid or charged, whereas in truth great part thereof hath at such time and times consisted either of unmalted corn or grain, for which the duty on malt had never been paid or duly charged, whereby her late Majesty *Queen Anne*, and his present Majesty, hath been very much defrauded in the duty granted upon malt, and the persons who have bought such mixture have, by the means aforesaid, been very much deceived and imposed upon; for remedy whereof, be it enacted by the authority aforesaid, that if any malster or maker of malt for sale or exportation, or other seller of or dealer in malt for sale or exportation, at any time after the twenty fourth day of *June* one thousand seven hundred and fifteen, shall or do, with malt made of any sort of corn or grain whatsoever, fraudulently mix, or cause to be mixed, any unmalted corn or grain, or shall sell, or offer to sell or expose to sale, any such mixture, or shall ship off or put on board, or cause to be shipped off or to be put on board, or shall offer or attempt to ship off or put on board any ship, hoy, barge, boat, or other navigable vessel, any such mixture, in order to export the same, every such malster or maker of malt, or other seller of or dealer in malt, for every bushel of such mixture so sold or offered to be sold, or exposed to sale, or so shipped off or put on board, or offered or attempted to be shipped off or put on board any ship, hoy, barge, boat, or other navigable

ble vessel, in order to the exportation thereof, shall forfeit and lose the sum of five shillings.

XIV. And be it further enacted by the authority aforesaid; that if any Malster obstructing officer, forfeits
malster or maker of malt for sale, shall, after the said twenty fourth day of June, one thousand seven hundred and fifteen, prevent obstruct or hinder any officer or officers of excise in the due execution of any of the powers or authorities given to him or them by this act, or by the said recited act or acts, or any or either of them, for the ascertaining and securing the said duties hereby or by the said recited act or acts, or any or either of them, granted, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of ten pounds.

XV. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act imposed, shall be sued for levied and recovered, or mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, or his heirs and successors, and the other moiety to him that shall discover inform or sue for the same.

XVI. Provided also, and it is hereby further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained; or if any person or persons now is, or hereafter shall be, sued or prosecuted for any matter or thing by him or them done in pursuance of any former act or acts for granting duties upon malt, mum, cyder and perry; such person or persons shall or may plead the general issue, and give the special matter in evidence for his or their defence: and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have full costs to him or them awarded against such plaintiff or plaintiffs.

XVII. And whereas by an act of the ninth year of the reign of her late Majesty Queen *Anne*, intituled *An act for laying a duty upon hops*, a duty of three pence for every pound weight *averdupois* is laid upon all hops which at any time or times within or during the term of four years, to be reckoned from the first day of June one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, over and above all other customs subsidies and duties imposed upon or payable for the same; and for and upon all hops growing, or to grow, in *Great Britain*, which at any time or times, within or during the said term of four years, shall be cured and made fit for use, the sum of one penny for every pound weight *averdupois*, and after that rate for a greater or lesser quantity; which act is thought convenient to be further continued; be it therefore enacted by the authority aforesaid, that the said act, and every clause, article, matter and thing, therein contained, shall continue and be of force from the thirty first day of May in the year of our Lord one thousand seven hundred and fifteen, until the first day of August in the year of our Lord one thousand seven hundred and fifteen, as fully and effectually, to all intents and purposes, as if the same were herein particularly and at large repeated and re-enacted.

Anno primo

GEORGE II Regis.

S T A T. II. C A P. XII.

An Act for enlarging the Fund of the Governor and Company of the Bank of England, relating to Exchequer Bills; and for settling an additional Revenue of One hundred and twenty thousand Pounds per Annum upon His Majesty during His Life, for the Service of the Civil Government; and for establishing a certain Fund of Fifty four thousand six hundred Pounds per Annum, in order to raise a Sum not exceeding Nine hundred and ten thousand Pounds for the Service of the Public, by Sale of Annuities, after the Rate of Six Pounds per Centum per Annum, redeemable by Parliament; and for satisfying an Arrear for Work and Materials at Blenheim, incurred whilst that Building was carried on at the Expence of Her late Majesty Queen Anne, of Blessed Memory; and for other Purposes therein mentioned.

[So much as relates to the Excise upon Hops.]

Duty on hops
continued for
ever.

SECT.
V.

9 Ann. c. 12.

AND be it likewise enacted by the authority aforesaid, that the several and respective duties which in and by an act of parliament made in the ninth year of the reign of her said late Majesty Queen Anne, intituled *An act for laying a duty upon hops*, were imposed upon all hops, which at any time or times within or during the term of four years reckoned from the first day of June one thousand seven hundred and eleven, should be imported or brought into the kingdom of Great Britain, and for and upon all hops growing in Great Britain, which, at any time or times within or during the said term of four years, should be cured and made fit for use (which duties by an act of the present session of parliament are continued until the first day of August one thousand seven hundred and fifteen) shall be and are hereby further continued, and shall be paid and payable to his Majesty, his heirs and successors for ever, for and upon all hops which at any time or times from and after the last day of July one thousand seven hundred and fifteen, shall be imported or brought into the kingdom of Great Britain, and for and upon all hops growing and to grow in Great Britain, which, at any time or times after the said last day of July one thousand seven hundred and fifteen, shall be cured and made fit for use; the same duties to be charged, ascertained, secured, collected, levied and paid, by such rules, ways, means and methods, and with such drawbacks and allowances, and under such penalties and forfeitures, and in such manner and form as the said duties on hops by the two acts last mentioned or either of them, or by any other act or acts of parliament thereby referred unto, were enacted or directed to be charged, ascertained, secured, collected, levied and paid; and that all and every the clauses, powers, directions, penalties and forfeitures, provisoes, matters and things, contained in the said former acts concerning hops, or either of them, for securing raising or levying the duties on hops thereby granted or continued, or for encouraging the exportation of British hops for Ireland, or for restraining the use of bitter ingredients instead of hops, or touching or concerning hops of foreign growth, or otherwise relating to hops, shall be and are hereby revived, and shall continue for ever in full force and vigour, for securing raising and levying the duties upon hops hereby granted and continued, and for encouraging the exportation of British hops to Ireland, and for restraining the use of bitter ingredients instead of hops, and for all other purposes whatsoever in relation to hops, as if the same clauses, powers, directions,

rections, penalties and forfeitures, provisos, matters and things, were particularly repeated and again enacted in the body of this present act; and that all the monies which from and after the said last day of *July* one thousand seven hundred and fifteen, shall arise of or for the said duty upon hops hereby granted or continued (except the necessary charges of raising and paying the same) shall likewise be brought and paid from time to time into the receipt of the exchequer, for the purposes by this act appointed, and subject to such redemption as is by this act prescribed in relation thereunto.

VI. And whereas by the said act of the ninth year of her said late Majesty's reign, intituled *An act for laying a duty upon hops*, it is therein among other things enacted, that no person shall import, or cause to be imported into *Ireland* from *Flanders*, or any other parts whatsoever (other than from *Great Britain*) any hops whatsoever; nevertheless great quantities of foreign hops have been carried to *Ireland*, and there landed from *Flanders* or other parts (other than from *Great Britain*) to the great prejudice of his Majesty's revenue, and discouragement of the trade of *British* hops; for prevention of the like abuses for the future, be it enacted by the authority aforesaid, that from and after the tenth day of *September* in the year of our lord one thousand seven hundred and fifteen, the master of every ship or vessel which shall carry any hops whatsoever to *Ireland*, shall take from the collector or comptroller of the port in *Great Britain* (where he shall lade any hops) a duplicate of his content in writing of all the hops taken or laden on board his ship or vessel, before he be permitted to sail out of the port, under the hand and seal of such collector or comptroller of the said port in *Great Britain*, which said duplicate shall be delivered to the master of every such ship or vessel without fee or reward; and that every such master of such ship or vessel shall deliver upon oath, such duplicate to the officer of the customs in such port in *Ireland*, where such ship or vessel shall arrive and intends to unlade, before he be permitted to land any hops; and that in case any hops shall be unladen or landed in any part of *Ireland* before such duplicate is produced to the officer collector or comptroller as aforesaid, all such hops, and ten shillings for every pound weight of the same, shall be forfeited, one moiety to his Majesty, his heirs and successors, the other moiety to the officer or officers, or any other person or persons who shall seize or sue for the same in any of his Majesty's courts of record in *Dublin*, to be recovered by action, bill, plaint or information, wherein no essoin, protection, privilege or wager of law shall be allowed, or any more than one imparlance.

9 Ann. c. 12.
§ 27.

Regulations of
carrying hops
to *Ireland*.

The drawback
on *British* hops
exported to *Ire-*
land is taken
off by 6 Geo. 1.
c. 11. § 40.

See penalties of
importing fo-
reign hops to
Ireland,
7 Geo. 2.
c. 19. § 1.

Anno primo

GEORGE II Regis.

S T A T. II. C A P. XXXVI.

An Act for charging and continuing the Duties on Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and sixteen; and for compelling several Receivers to finish and clear their Accounts; and for making Duplicates of Exchequer Bills, Lottery Tickets, and Orders, lost, burnt, or destroyed; and for enlarging the Time for adjusting Claims to certain Benefit Tickets; and for allowing the charge of executing the Lottery Act, for the Service of the Year One thousand seven hundred and ten; and for recovering Monies of several Land Taxes, resting in the Hands of Collectors or Constables at St. Albans; and for preventing Frauds in the Duties upon Sape; and for limiting a Time for Persons who have certain Annuities for Life or Lives, to demand the Payments thereupon at the Exchequer; and for preventing Frauds in the Duties relating to printed and painted Paper, Callicoes, and other Things therein mentioned.

[So much as relates to the Duties of Excise.]

For prevent-
ing frauds in
the duties up-
on sape.

10 Ann. c. 19.
§ 18.

12 Ann. ft. 2.
c. 9.

S E C T.
XIV**A**

ND whereas by an act made in the tenth year of the reign of our late sovereign lady Queen *Anne*, amongst other things, for laying several duties upon all sape made in *Great Britain*, or imported into the same, it is enacted, that if any makers of sape shall fraudulently hide or conceal, or cause to be hid or concealed, any sape chargeable by the said act, or any the materials for making the same, to the intent to deceive her Majesty of the just duties by the said act granted, that then and in every such case, the party so offending shall forfeit for every such offence the sum of twenty pounds; and whereas by one other act made in the twelfth year of the reign of her said late Majesty, amongst other things for laying additional duties on sape, farther duties are granted upon sape; and by the said last mentioned act, it is amongst other things enacted, that all the powers, authorities, rules, directions, penalties and forfeitures, clauses, matters and things whatsoever, contained in the said act of the tenth year of her said Majesty's reign, for raising, receiving, levying, recovering, securing and paying, the said duties on sape, as are by the said last mentioned act charged with new or additional duties thereupon, should be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing and paying the same new or additional duties by the said last mentioned act granted, and all arrearages thereof, as fully and effectually to all intents and purposes, as if they were particularly and at large repeated in the body of the said last mentioned act; except in such cases only where any alteration therein is specially made by the said last mentioned act; as by the said several acts more at large may appear; and whereas the penalties by the before mentioned acts provided, to prevent the hiding and concealing of sape, have by experience been found ineffectual, and not sufficient to prevent or restrain the fraudulent hiding and concealing thereof, in regard the duties of one boiling of sape so hid and concealed, may and often do amount to fifty pounds or more, whereby some ill disposed persons have been encouraged and induced to hide and conceal several great quantities of sape, to the great diminution of the revenue arising by the duties laid upon sape, and to the great discouragement of other fair traders and makers of sape,

sope, who duly pay the full duties upon sope, according to the true intent and meaning of the said several recited acts; for remedy whereof, be it further enacted by the authority aforesaid, that if at any time after the sixteenth day of *April* in the year of our lord one thousand seven hundred and sixteen, any maker of sope shall fraudulently hide or conceal, or cause to be hid or concealed, any sope chargeable by the said several recited acts, or any the materials for making the same, to the intent to deceive his Majesty of the just duties by the said acts granted, that then and in every such case, the party or parties offending, shall forfeit the sum of five hundred pounds for every such offence, and also all the sope so hid and concealed.

XV. And be it further enacted by the authority aforesaid, that the penalties for hiding and concealing of sope, and materials for making of sope, by this act imposed, shall and may be sued for, recovered, levied, and mitigated by such ways and means and methods, as any penalty or forfeiture imposed by any of the laws of excise, may be sued for, recovered, levied and mitigated; and that one moiety of such penalties and forfeitures shall be for the use of his Majesty, his heirs and successors, and the other moiety for the use of the person or persons that shall inform or sue for the same.

XVII. And for the more effectual preventing frauds relating to the duty laid upon printing, painting, or staining paper to serve for hangings or other uses; be it further enacted by the authority aforesaid, that from and after the first day of *June* one thousand seven hundred and sixteen, before any such paper shall be printed, painted, or stained, the officers for the said duties on such printed, painted, or stained paper, as aforesaid, shall be permitted to take accounts of the quantities and dimensions of all paper for printing, painting, or staining, which at any time or times shall be in the custody or possession of any such printer, painter, or stainer; and upon taking such account thereof, shall mark or stamp every sheet and piece thereof with a stamp or seal already provided, or hereafter to be provided, in pursuance of the act for granting of the said duties, for the marking or stamping of silks, calicoes, linens, or stuffs, printed, painted, stained, or dyed, thereby to denote that such account has been taken of such paper: and in case any officer or officers shall miss any quantity or quantities of such paper, whereof he had before taken such accounts, and shall not, upon reasonable demand, receive satisfaction what is become of the same, then, and in such case, it shall and may be lawful for such officer to charge such printer, painter, or stainer of paper, with the duties of such paper so missing, as if the same were actually printed, painted, or stained.

XVIII. And be it further enacted by the authority aforesaid, that no person or persons, who shall print, paint, stain, or dye any paper chargeable with the said duty, shall remove, carry, or send away, or suffer to be removed, carried, or sent away, any paper by him, her, or them printed, painted, or stained respectively, until such time as the proper officer shall have taken an account of every particular quantity of such paper so to be carried away, and until every particular piece and parcel of such paper shall be duly marked with such stamp or seal as aforesaid, denoting the charging of the said duty; on pain to forfeit twenty pounds for every such offence, and that all the printed, painted, or stained paper, so carried away without being marked with such stamp or seal denoting the charging the said duty, and being found in the possession of any stationer, or other trader or dealer therein, or of any other person or persons for the use of such stationer, trader or dealer for sale, shall and may be seized and recovered, one moiety thereof for the use of his Majesty, his heirs and successors, and the other moiety for the use of the seizer or informer.

XIX. And

Stock in hand
1 June, 1716.

XIX. And whereas several stationers, merchants, and other traders and dealers in paper, have or may have on the first day of *June* one thousand seven hundred and sixteen, for sale, either by wholesale or retale, respective stocks or quantities of such printed, painted, or stained paper, which have already been duly charged with the said duty, but are not marked with any stamp or seal denoting the charging thereof; be it therefore further enacted by the authority aforesaid, that all and every merchant, stationer, trader and dealer in such paper, having on the said first day of *June* one thousand seven hundred and sixteen, in his her or their custody or possession, or in the custody or possession of any other person or persons, for his her or their benefit use or account, any stock parcel or quantity of paper, so printed painted or stained, being for sale, shall (upon pain of forfeiting for every neglect, the sum of thirty pounds) deliver or cause to be delivered, on or before the said first day of *June* one thousand seven hundred and sixteen, at the office for the said duties, next to the place and places respectively where such stock shall or may happen to be, a particular in writing, signed by themselves or their appointments, of their several stocks before mentioned, describing the whole quantities and kinds thereof distinctly, to the end and intent that the same may be duly stamped and marked, with such stamp or seal denoting the charging the said duties: and the officers for the said duties are hereby authorized and impowered to enter into any shops, warehouses, or other places whatsoever, belonging to or used by such merchants, stationers, and other traders and dealers in such printed, painted, and stained paper as aforesaid, there to view the same, and to take an account thereof; and upon doing thereof, are hereby impowered and required to mark or stamp the same, with such stamp or seal denoting the charging the said duties: and all and every such merchants, stationers, and other traders and dealers in such printed, painted, or stained paper, shall be obliged by force and virtue of this act (if thereunto required) to permit and suffer the proper officer and officers for the said duties, to make such entrance and view as aforesaid, and to take such account and accounts, and so to mark such paper: and if any person or persons shall refuse to permit such officer or officers to enter into their shops, warehouses, and other places (being thereunto required) there to view, and take such account and accounts, and to mark and stamp such stocks of such printed, painted, or stained paper as aforesaid, or any part thereof, then every such person, for every such refusal, shall forfeit the sum of one hundred pounds.

Penalties how
sued for, and
applied.

XX. And be it further enacted by the authority aforesaid, that all fines, penalties and forfeitures by this act imposed, relating to the said duties on paper, shall be sued for, levied and recovered or mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him her or them, that shall discover inform or sue for the same.

10 Ann. c. 19.
§ 71.
12 Ann. ft. 2.
c. 9. § 6.
Persons printing
silks, &c.
at other place
than their residence,
to make entry of
the silks, &c.

XXI. And whereas several persons do travel in several parts of this kingdom, and print, paint, stain or dye silks, callicoes, linens and stuffs, but remove from the places where they so print, paint, stain or dye the same, to parts remote without paying any duty for the same, by means whereof the said duties are lost and cannot be recovered; for remedy whereof, be it further enacted by the authority aforesaid, that from and after the first day of *June* one thousand seven hundred and sixteen, where any person or persons shall take upon him her or them to print, paint, stain or dye, any silks,

filks, callicoes, linens or stuffs, at any other place than the place of his her or their usual residence, or exercise of his her or their trade, all such persons shall, before he she or they print, paint, stain or dye, any such filks, callicoes, linens or stuffs, make a particular entry of all such filks, callicoes, linens or stuffs, so by him her or them intended to be printed, painted, stained or dyed, with the officer for the said duties of the division or place where he she or they shall so intend to print, paint, stain or dye the same, and pay down to the said officer, all the duties charged, or which would be due for such goods so intended to be printed, painted, stained or dyed, upon printing, painting, staining or dying the same, before he she or they proceed to print, paint, stain or dye such goods, or any part thereof: and if such person or persons shall print, paint, stain or dye any such filks, callicoes, linens or stuffs, without making such entry, and paying down the duties thereof as aforesaid, the person or persons offending therein, shall, for every such offence, forfeit the sum of fifty pounds, to be recovered and levied as aforesaid; and moreover all such filks, callicoes, linens and stuffs, so printed, painted, stained or dyed, without such entry and payment of duty as aforesaid, shall be, and may be seized immediately by such officer; one moiety of such penalties and forfeitures to be paid to his Majesty, his heirs and successors, and the other moiety to the person or persons that shall sue or inform for the same. before printing, and pay the duties. Penalty 50*l*.

Anno tertio

GEORGI I Regis.

C A P. IV.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and seventeen; and to authorize Allowances to be made to certain Receivers; and to obviate a Doubt concerning Goods imported from the Islands of Jersey, Guernsey, Sark and Alderney; and to ascertain the Duties upon Sheep-skins and Lamb-skins; and to prevent Frauds in the Duties upon Starch; and for making forth Duplicates of Exchequer Bills Lottery Tickets and Orders lest burnt or destroyed; and for enlarging the Time for adjusting claims in several Lotteries; and for preventing Frauds in the Duties on Low Wines and Spirits carried Coastwise.

[So much as relates to the Excise, and is in force.]

SECT.
V.

AND whereas the inhabitants of the islands of Jersey, Guernsey, Sark and Alderney, have always been permitted and allowed to import into England any goods wares and merchandizes of the growth produce or manufacture of those respective isles, upon certificates from the respective governors, lieutenant or deputy governors, or commanders in chief for the time being, and oaths before the magistrates of the said islands of Jersey and Guernsey respectively, that the same were of the growth produce or manufacture of the said islands, or either of them, without paying any customs subsidies or duties for or in respect thereof; and whereas some doubt hath of late arisen whether, according to some late laws now in force, the same may be still continued; now, for removing the said doubt, and encouraging the said inhabitants to continue that steady and firm loyalty and fidelity to the crown of Great Britain which they have formerly and constantly shewn to the crown of England, and for their better support, be it declared and enacted by the authority aforesaid, that the said inhabitants shall and may (with and under such certificates and oaths as aforesaid) import into any lawful port of Great Britain any goods wares and merchandizes of the growth produce and manufacture of the said islands, or either of them, without paying any customs subsidies or duties for or in respect thereof; except such excise or other duty as is now, or shall hereafter for the time being, be due and payable for the like goods of the growth produce and manufacture of Great Britain; any law or statute to the contrary in any wise notwithstanding.

Goods of the produce of Jersey, &c. to be imported duty free.

By 5 Geo. 1. c. 18. § 11. salt imported from these islands is to pay as foreign salt.

Bonds and securities discharged.

VI. And whereas upon the aforesaid doubt, whether the goods wares and merchandizes of the growth produce and manufacture of the said islands might still be imported into Great Britain custom free, several bonds with securities have been lately taken for answering the duties demanded for the same, unless discharged from the said duties by act of Parliament, the said bonds are hereby declared null and void, and the said securities discharged from all prosecutions for the same.

But foreign goods, &c. to pay duty.

VII. Provided always, and it is hereby declared and enacted by the authority aforesaid, that nothing in this act contained shall exempt, or be construed to exempt, any goods or commodities of the growth product or manufacture of any foreign nation or country which may lawfully be imported into the said islands; or such foreign goods or commodities as shall or may be in part or fully manufactured in the said islands by the people thereof, from payment

payment of such customs, duties, or other impositions, on the importation of the same from any of the said islands into *Great Britain*, as are or shall be due and payable for goods and commodities of the like kinds imported into *Great Britain* from such foreign nation or country of which the said goods are of the growth product or manufacture; any law custom or usage to the contrary notwithstanding.

XIII. And whereas some doubts have arisen upon certain clauses in the two acts of the ninth and tenth years of *Queen Anne*, for the laying certain duties upon hides and skins, whether sheep-skins and lamb-skins, being first dipped or steeped in the tanners wooze made of the bark of trees or shomack, and afterwards tawed and dressed in allom and salt, or meal, should be charged with the duty of six farthings, or five farthings, for every pound weight thereof; it is hereby enacted and declared, that all sheep-skins and lamb-skins tawed and dressed, or made into leather, or which shall hereafter be tawed and dressed, or made into leather, in allom and salt, or meal, shall be rated and liable to pay five farthings only for every pound weight *averdupois*, and so proportionably for a greater or lesser quantity, although such sheep-skins and lamb-skins so tawed, dressed, or made into leather, in allom and salt, or meal, may have been or shall be dipped or steeped in the tanners wooze made of bark of trees or shomack before such tawing or dressing as aforesaid; any thing in the said acts, or in any other act, contained to the contrary notwithstanding.

Sheep-skins
and lamb-
skins to pay
only five far-
things per lb.
9 Ann. c. 11.
10 Ann. c. 26.

XIV. And whereas starch made beyond the seas, and imported into this kingdom, is by law subject to the payment of custom and other duties; and starch made in this kingdom is made liable to the payment of several duties by way of excise; to evade the payment whereof, several considerable quantities of starch, ground into powder, have of late been fraudulently imported from parts beyond the seas, under the denomination of hair-powder, to the great prejudice of the revenue, and the ruin of the starch-makers of this kingdom; and such powder being not liable to pay, on the importation thereof, much above one twentieth part of the custom and duties which starch is liable unto; for preventing whereof for the future, be it declared by the authority aforesaid, that all hair-powder made of starch, or other powder that will serve for the same uses as starch, shall, on the importation thereof, after the twenty seventh day of *May* one thousand seven hundred and seventeen, be subject and liable to the same, or the like several and respective duties as foreign starch, on the importation thereof, is liable unto; and such powder so to be imported shall be intitled to the like drawback upon exportation, and be collected or levied with such allowances, and under such penalties and forfeitures, and in such manner and form, as is directed and prescribed by the laws now in force relating to the collection of his Majesty's customs, and other duties, upon starch.

Hair powder
imported, to
pay as foreign
starch.
10 Ann. c. 26.
§ 7.
12 Ann. st. 2.
c. 9. § 7.

XVII. And whereas several persons who privately brew make and distil great quantities of low wines and spirits, of which no entries are made with the proper officers of excise of the respective divisions and places where the same are so brewed made or distilled, nor any duties paid for the same, do privately convey the same on board ships or other vessels in several ports of this kingdom, and carry the same coastwise to other parts of this kingdom, and there sell the same, whereby his Majesty is very much defrauded in his duties on the said commodities, and the fair dealers in the said commodities very much prejudiced in their trade; for remedy whereof, be it further enacted

For prevent-
ing frauds in
the duties on
low wines and
spirits carried
coastwise.

acted by the authority aforesaid, that from and after the fifth day of *June* one thousand seven hundred and seventeen, all low wines or spirits which shall be brought by sea coastwise from any port or place in this kingdom to any other part or place in this kingdom, without a certificate from the proper officer of excise of the respective divisions and places where the same were brewed made or distilled, that the duty of such low wines or spirits so brewed made or distilled hath been paid (which certificate shall be given on demand, without fee or reward) shall be forfeited and lost, and shall and may be seized by any of the officers of the customs or excise of the port or place where the same shall be so brought in; the said forfeiture to be sued for, recovered, determined and mitigated, by the same ways means and methods as any penalty or forfeiture may be sued for, recovered, determined and mitigated by any of the laws of excise, and to be distributed, one moiety to his Majesty, his heirs and successors, and the other moiety to the person or persons that shall sue or inform for the same.

Anno quarto

G E O R G I I Regis.

C A P. III.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and eighteen; and for making forth Duplicates of Exchequer Bills, Lottery Tickets and Orders, lost burnt or destroyed; and for appropriating the Supplies granted in this Session of Parliament.

[So much as relates to the exporting of Cyder, and the empowering officers to enter the cellars of dealers in Cyder.]

British cyder or perry having paid the duties, may be exported on security, not to be relanded:

SECT.
VIII.

AND be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid his Majesty's duties by this act payable for any cyder or perry made in *Great Britain*; and to or for any other person or persons who shall buy, or be lawfully intitled to, any such cyder or perry, for or in respect whereof the said duties to his said Majesty hereby granted have been duly paid; to export such cyder and perry for any foreign parts by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantity of cyder or perry which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be relanded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port from whence such exportation is to be (without any fee or reward) is hereby directed and authorized to take in his Majesty's name, and to his Majesty's use.

relanded, forfeited, and the bond.

IX. Provided always, that if after the shipping of any such cyder or perry to be exported as aforesaid, and the giving or tendering such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the cyder or perry so shipped to be exported, or any part thereof, shall be relanded in any part of *Great Britain*, that then, and in every such case, over and above the penalty of the bond which shall be levied and recovered to his Majesty's use, all the cyder and perry which shall be so relanded, or the value thereof, shall be forfeited.

X. And be it further enacted by the authority aforesaid, that if any person or persons who shall export any cyder or perry into foreign parts by way of merchandize, shall produce a certificate or certificates from the collector or officer

officer who received the duty of such cyder or perry, that the duty imposed thereon by this act hath been paid (which certificate the collector or officer is hereby required to give *gratis*) and making oath before the officer or collector of the port where the same shall be so exported, that the cyder or perry so exported is the same as is mentioned in such certificate, then the collector or chief officers of the port where such cyder or perry shall be exported, shall give to the exporter thereof a certificate or debenture, expressing the true quantity of the cyder or perry so exported, or shipped for exportation; which certificate or debenture being produced to the collector or other officer appointed to receive the said duty in the county, shire, stuartry or place, where such cyder or perry was exported, he is hereby required to pay the said duty of four shillings *per* hoghead to the persons, or their agents, so exporting the same; and in case the collector or other officer shall not have any money in their hands arising by the said duties on cyder and perry to pay the same, then the respective commissioners appointed for executing this act, are hereby required to pay the same out of the duties arising by the said act; any thing in this act contained to the contrary notwithstanding.

On certificate that the duties are paid, &c. the annual duty of 4s. per hoghead to be repaid to the exporter.

By 7 Geo. 1. c. 20. § 31. this drawback is allowed on exportation of smaller quantities.

By 1 W. & M. c. 22. a drawback of the excise, deducting 3d. per tun, is allowed on paying 1s. per tun custom.

XI. And whereas divers dealers in cyder and perry, and persons receiving into their custody great quantities of cyder and perry, sent or brought to them from distant or remote places, have frequently refused to permit the officers of and for his Majesty's duties of excise to enter and go into the cellars, store-houses, and places to them belonging, or by them used for the laying or keeping of such cyder and perry, and to gage and take accounts thereof, for the ascertaining and charging the duties on such cyder and perry, imposed thereon by several acts heretofore made for continuing the duties on malt, mum, cyder and perry, whereby his Majesty hath been defrauded in the said duties granted by such acts heretofore made; and whereas upon such occasions such dealers in cyder and perry, and such other persons, have insisted, that such cyder and perry sent to, or received by them, ought not to be surveyed, gaged, or taken notice of, by such officer or officers of excise, unless proof be made or produced of the respective times and places when and where such cyder and perry were bought; and whereas the producing such proof is altogether impracticable to be made by the officer for the said duties, especially in cases and instances where such cyder and perry have been brought from remote places; be it therefore enacted and declared by the authority aforesaid, that every such dealer in cyder or perry, and person or persons as aforesaid, so receiving into his her or their custody or custodies such cyder and perry, or either of them, shall be chargeable, and hereby is are and shall be charged with the duties upon cyder and perry by this act granted and imposed, unless they respectively do and shall make it appear, either that such cyder and perry was made of and from fruit of his her or their own growth, and not of or from bought fruit, or that the duties on cyder and perry hereby granted, were and have been duly charged, or duly paid for, in respect of such cyder and perry; and if any such dealer or dealers in cyder and perry, or in either of them, or such person or persons as aforesaid, upon due request or demand made by any officer or officers of excise in the day-time, shall refuse to permit, or shall not permit, such officer or officers to enter and go into all and every such cellars, store-houses, or other place or places belonging to or used by such dealer or dealers, person or persons as aforesaid, and by gaging or otherwise to take account and accounts of all cyder and perry, or of either of them, from time to time there found, every such dealer and dealers in cyder and perry, or either of them, and every such person or persons as aforesaid, shall, for every such offence, forfeit and lose the sum of twenty pounds.

Dealers chargeable, unless they shew that the cyder, &c. was made of fruit of their own growth, or that the duty has been paid.

The annual malt tax act requires retailers of cyder to make entry of their store-houses, &c.

Refusing admittance to officers forfeits 20l.

XII. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act imposed, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture

Fines, &c. how sued for, &c.

L I Q U O R S.

forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Anno quinto

GEORGE II Regis.

C A P. II.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and nineteen; and for enlarging the time for entring at the Exchequer such Assignments of reversionary Annuities as are therein mentioned; and for the better securing the Duties on Hides and Skins, Vellom and Parchment.

[So much as relates to the Excise on Leather.]

SECT.
IX.

AND for preventing the counterfeiting of any stamp or stamps, seal or seals, which have been or shall be appointed to be used, to denote the charging of the duties, or of the additional duties, which by several acts, the one made in the ninth and the other in the tenth years of the reign of her late Majesty Queen Anne, are set and imposed upon hides and skins, and pieces of hides and skins, and upon vellom and parchment, tanned, tawed, dressed or made; be it enacted by the authority aforesaid, that the commissioners which for the time being, are or shall be appointed for the receipt government and management of the said duties, or additional duties arising in *England* or *Wales*, or town of *Berwick* upon *Tweed*, or the major part of them, and also the commissioners which for the time being, are or shall be appointed for the receipt government and management of the said duties, or additional duties, arising in that part of *Great Britain* called *Scotland*, shall respectively have full power and authority, and hereby are respectively empowered and authorized from time to time, when, and so often as they respectively shall see occasion, to direct cause and procure new stamps or seals to be made for the marking and stamping of all such hides and skins, and of pieces of hides and skins, and of vellom and parchment as shall respectively be tanned, tawed, dressed or made, either in *England* or *Wales*, or town of *Berwick* upon *Tweed*, or in that part of *Great Britain* called *Scotland*, and to be made use of for the respective purposes before mentioned, in the lieu and stead of such other stamps marks or seals as before the respective time and times of providing and appointing such new ones, shall respectively have been used for the purposes before mentioned; and that such new stamps and seals so to be provided as aforesaid, from the respective time and times when they respectively shall be so as aforesaid ordered to be used for the respective purposes aforesaid, shall respectively be, and are hereby declared to be the legal and authentick stamps and seals respectively to be made use of for the respective purposes before mentioned: and that the counterfeiting or forging any stamp or seal, to resemble any stamp or seal which in pursuance of this act shall be so as aforesaid directed or ordered, or the counterfeiting or resembling of the impression of any such stamp or stamps seal or seals so directed or ordered as aforesaid, on any hide or skin, or piece of any hide or skin, or on any vellom or parchment, whereby to defraud his said Majesty, his heirs or successors, of any of the duties imposed or charged by the said acts, or either of them; or the uttering vending or selling any hide or skin, or any piece of any hide or skin, or any vellom or parchment, with such counterfeit mark or impression thereupon, knowing such mark or impression to be counterfeited; shall render and make the offender and offenders therein subject and liable to the like penalties forfeitures

Commissioners for the duty on leather, may order new stamps.

9 Ann. c. 11.

10 Ann. c. 19.

Penalty for counterfeiting the new stamps.

feitures and pains of death, as is and are mentioned and expressed in the said act made in the said ninth year of the reign of her said late Majesty Queen *Anne*.

Tanners, &c.
to keep their
hides, &c.
stamped sepa-
rate, to be
weighed by
the supervi-
sors, &c.

X. And for the better ascertaining the said duties, and for preventing the carrying on of frauds between the officers for the said duties, and the traders and dealers in the manufactures and goods charged with the said duties; and to the intent that hides and skins, and pieces of hides and skins, and vellom and parchment, after they have been weighed and taken account of by the officers for the said duties, may again be weighed and taken account of by the supervisors and surveyors for the said duties; be it enacted by the authority aforesaid, that from and after the tenth day of *January* one thousand seven hundred and eighteen, all tanners, tawers, and dressers of hides and skins, and pieces of hides and skins, and all makers of vellom and parchment, shall, from time to time keep all such hides and skins, and pieces of hides and skins, vellom and parchment, which have not been duly stamped by the officers for the said duties, separate and apart from all other hides and skins, and pieces of hides and skins, vellom and parchment, which have been duly stamped by the officers for the said duties; and shall also from time to time keep all such hides and skins, and pieces of hides and skins, and vellom and parchment, as from time to time shall have been last stamped by the officers for the said duties, separate and apart from all other hides and skins, and pieces of hides and skins, vellom and parchment, which at any time or times before shall have been stamped by the officers for the said duties, during the respective times herein after mentioned; that is to say, within the limits of the weekly bills of mortality, by the space of twenty four hours next after such stamping thereof by the said officers; and in other places out of the limits of the said weekly bills, by the space of two days next after such stamping thereof, unless the same shall respectively sooner have been weighed and taken account of by the respective surveyors or supervisors for the said duties; on pain to forfeit for every offence therein the sum of ten pounds.

Penalty 10*l*.

Anno

Anno quinto

GEORGE II Regis.

C A P. XI.

An Act against clandestine running of uncustomed Goods, and for the more effectual preventing of Frauds relating to the Customs.

[So much as has reference to the Excise.]

WHEREAS the laws already made for preventing the unlawful importing and clandestine running and landing of customable and prohibited goods and merchandizes, have by experience been found to be ineffectual to prevent such illegal practices, whereby his Majesty is greatly defrauded of and in his duties, and fair traders, who duly pay duties, are very much discouraged and injured in their trades; and whereas for the better carrying on such private and clandestine trade, divers small vessels, under the burthen of fifteen tons, are generally employed in the undue importing running and landing foreign brandy, strong waters and spirits, contrary to the laws already made and in force; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that if any foreign brandy, arrack, rum, strong waters, or spirits of any kind whatsoever, shall, from and after the five and twentieth day of *March* one thousand seven hundred and nineteen, be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat, under the burden of fifteen tons (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding one gallon for each such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, or the value thereof, shall be forfeited; and shall and may be seized by any officer or officers of the customs, and shall and may be proceeded against and recovered in the manner herein after mentioned; and after the seizure and condemnation of such ship vessel or boat, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of condemnation, are hereby directed to cause such ship vessel or boat to be entirely broke up, and the materials to be publicly sold to the best advantage, together with the tackle furniture and apparel thereunto belonging, the produce whereof to be divided as herein after mentioned.

II. And whereas rum is now imported in much greater proportions than formerly, and whereas the importing thereof in small casks or vessels is many times done with design that the same may more easily privately and clandestinely be carried off and conveyed without paying the duties; for remedy whereof, be it enacted by the authority aforesaid, that if after the twenty ninth day of *September* one thousand seven hundred and nineteen, any rum shall be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any cask or vessel, not containing twenty gallons at the least (excepting only for the use of the seamen then belonging to and on board such ship or vessel) all such rum, or the value thereof, shall be forfeited; nevertheless if it shall be made appear to the satisfaction of the principal officers of the customs at the port of importation, that such rum so imported in small casks, was for the use of the master or seamen belonging to the ship or vessel in the voyage, or imported by merchants or traders,

Brandy, &c. imported in ships under 15 tons, such ship forfeited, &c.
12 & 13 W. 3. c. 11. § 20. increased to ships of 30 tons by 6 Geo. 1. c. 21. § 29. and by 8 Geo. 1. c. 18. § 1. ships of 40 tons or under importing brandy, &c. are forfeited.

Rum imported in casks under 20 gallons, forfeited. By 9 Geo. 2. c. 35. § 22. spirituous liquors found in ships hovering on the coast, in casks under 60 gallons are forfeited. And by 28 Geo. 2. c. 21. no spirituous liquors imported in vessels under 60 gallons may be entered for exportation.

traders, without fraud or concealment, that then, and in every such case, the said officers are hereby empowered and directed to admit such rum to an entry, and cause the duties thereof to be accepted, instead of the forfeiture thereof before mentioned; any thing herein contained to the contrary notwithstanding.

Foreign goods taken in at sea by any collier, &c. to be landed, &c. without paying duties forfeited,

and the master forfeits treble the value, unless in case of necessity.

And the ship into which they are put is forfeited, if not above 100 tons by 9 Geo. 2. c. 35. § 23.

Continuation of the several parts of this act.

Further continued to 29 Sept. 1767, &c. by 33 Geo. 2. c. 16.

III. And be it further enacted by the authority aforesaid, that in case any foreign goods wares or merchandizes, shall, after the five and twentieth day of *March* one thousand seven hundred and nineteen, by any collier, fisher-boat or other coasting vessel or boat, be taken in at sea, or out of any ship or vessel whatsoever, in order to be landed or put into any other ship vessel or boat, within the limits of any port, without payment of the customs and other duties due and payable for the same, such goods wares and merchandizes shall be forfeited; and the master of such collier fisher-boat or other coasting vessel or boat, shall forfeit treble the value of such goods; unless in case of necessity, which such master shall immediately give notice of, and make proof before the chief officers of the customs of the first port of this kingdom where he shall arrive; and the master purser or other person taking charge of the ship or vessel, out of which such goods shall be taken in at sea, unless in case of necessity as aforesaid, shall forfeit treble the value of such goods so unshipt; one moiety of which forfeiture to be for the use of his Majesty, his heirs and successors, and the other moiety to him her or them who shall inform or sue for the same, and shall and may be recovered in like manner as is herein after mentioned.

The following sections relate to the Customs.

XI. Provided, and be it further enacted, that so much of this act as relates to the importation of foreign brandy, arrack, rum, strong waters or spirits, in any ship vessel or boat, under the burthen of fifteen ton; and so much of this act as relates to such foreign goods wares and merchandizes, as shall be taken in at sea, and out of any ship or vessel, in order to be landed or put into any other ship vessel or boat; and so much of this act as relates to goods not reported, and found after clearing ships (§ 4.) and so much of this act as provides further remedies against relanding goods prohibited to be worn in this kingdom, and foreign goods shipt out for parts beyond the seas, (§ 6.) and so much of this act as relates to the opening or altering the package of goods on board ships outward bound, (§ 7.) and so much of this act as relates to hovering ships or vessels of the burthen of fifty tons, or under (§ 8.) and so much of this act as concerns the bales or package in which coffee shall be exported, (§ 10.) shall continue and be in force for three years, from the five and twentieth day of *March* one thousand seven hundred and nineteen, and from thence to the end of the then next session of parliament and no longer: and so much of this act as relates to rum imported in casks or vessels not containing twenty gallons at the least, shall continue and be in force from the nine and twentieth day of *September* one thousand seven hundred and nineteen, for three years, and from thence to the end of the then next session of Parliament, and no longer: and so much of this act as relates to certificate goods entered in order to be exported for *Ireland*, shall continue and be in force for three years, from the first day of *May* one thousand seven hundred and nineteen, and from thence to the end of the then next session of Parliament, and no longer.

12 Ann. c. 18.

XIII. And whereas an act was made in the twelfth year of the late Queen, intituled *An act for the preserving all such ships, and goods thereof, which shall happen to be forced on shore, or stranded upon the coasts of this kingdom, or any other of her Majesty's dominions*, wherein is recited among other things, that many ships of trade, after all their dangers at sea escaped, have unfortunately near home run on shore, or been stranded on the coasts thereof, and been barbarously plundered by his Majesty's subjects, and their cargoes imbezelled;

led; and when any part has been saved, it has been swallowed up by the exorbitant demands for salvage, to the great loss of his Majesty's revenue; and damage of his Majesty's trading subjects; and therefore it is by the said act (among other things) enacted, that such ships vessels or goods so to be saved as therein is mentioned, shall remain in the custody of the officer of the customs, or his deputy, for the purposes of the said act; and if such goods shall not be legally claimed by the rightful owner within the time therein limited, that then public sale shall be made thereof (and if perishable goods, forthwith to be sold) and after all charges deducted, the residue of the monies arising by such sale, with a fair and just account of the whole, shall be transmitted to his Majesty's exchequer, there to remain for the benefit of the owners; which act was made perpetual by another act of the fourth year of his Majesty's reign made in that behalf; and whereas from the want of express words whereby to subject stranded goods so saved to the payment of customs and other duties, a doubt has arisen whether such goods are liable to pay the same, to the great loss of his Majesty's revenue, and contrary to the true intent and meaning of the said acts; be it therefore enacted and declared by the authority aforesaid, that all goods wares and merchandizes which, from and after the five and twentieth day of *March* one thousand seven hundred and nineteen, shall be saved out of any ship or vessel that shall happen to be forced on shore, or stranded upon the coasts of this kingdom (not being wrecked goods, or *jetsam flotsam* or *lagan*) shall, after charges of salvage and other charges paid as aforesaid, be subject and liable to the payments of the like customs and other duties, with such drawbacks upon exportation, and the like allowances and abatements, as such goods wares or merchandizes would, by any law or laws now in force, be liable unto and intitled to have in case the same were regularly imported; any thing in the aforesaid acts, or any other act, to the contrary notwithstanding.

4 Geo. 1.
c. 12.

Goods saved
out of any
stranded ship,
after salvage
and charges
paid, liable to
customs, &c.

XV. And whereas great quantities of silks, callicoes, linens or stuffs, printed, painted, stained or dyed in *Great Britain*, are exposed to sale without having a mark or stamp to denote the payment of the duties; and whereas such as have been so marked or stamped are frequently shipped off in order to be exported into parts beyond the seas, whereby the person or persons exporting the said goods are entitled to a great drawback; and it hath been found by experience that great quantities of such goods, after they have been shipped for exportation, have been privately relanded in this realm; and the remedies already provided by law have not been sufficient to obviate a practice so prejudicial to his Majesty, and all fair and honest traders in such goods; be it enacted by the authority aforesaid, that from and after the first day of *May* one thousand seven hundred and nineteen, during the continuance of the said duties, in case any silks, callicoes, linens or stuffs, printed, painted, stained or dyed, in *Great Britain*, shall be found in any place whatsoever, on land or water, without being marked or sealed with a stamp or seal, denoting that the duties have been duly paid or charged (except on board such ships or vessels on which such goods have been shipped for exportation) the same shall be forfeited, and shall and may be seized by any officer of the customs or excise; and the person or persons in whose custody or possession the goods so seized shall be found, shall, for every such offence, forfeit the sum of fifty pounds; one moiety of which forfeitures and penalties shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize inform or sue for the same in his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, wherein no protection or wager of law shall be allowed: provided always, that the goods so recovered shall not be delivered out of the custom-house ware-house, until the same shall be marked or sealed with a proper mark or stamp, to be provided by the commissioners of the customs for that purpose; and they are hereby directed

Painted silks,
callicoes, &c.
unmarked,
forfeited.

Penalty on
possessor,

and authorized to provide the same, and to cause the said goods to be stamped therewith accordingly; any law to the contrary notwithstanding.

Roasters of
coffee making
use of water,
grease, butter,
&c. to forfeit
20*l*.

The same pe-
nalty on tra-
ders in coffee.

Penalty on of-
ficer making
collusive sei-
zure.

Officer or im-
porter disco-
vering his ac-
complices in
two months,
acquitted.

Reward for
any other dis-
covering in
three months.

XXIII. And whereas divers evil disposed persons have at the time, or soon after the roasting of coffee, made use of water, grease, butter, or such like materials, whereby the same is rendred unwholsome, and greatly increased in weight, to the prejudice of his Majesty's revenue, the health of his subjects, and to the loss of all honest and fair dealers in that commodity; for the prevention whereof, be it enacted by the authority aforesaid, that from and after the five and twentieth day of *March* one thousand seven hundred and nineteen, if any person or persons whatsoever shall at the roasting of any coffee, or before or at any time afterwards, make use of water, grease, butter, or any other materials whatsoever, which will increase the weight, or damnify and prejudice the said coffee in its goodness, he she or they shall forfeit the sum of twenty pounds for every such offence; and if any trader or dealer in coffee shall knowingly buy or sell any such coffee, he she or they shall forfeit the sum of twenty pounds for every such offence; one moiety whereof to his Majesty, and the other moiety to him or them that will sue for the same.

XXIV. And whereas by reason of the great duties which are payable on several foreign goods and merchandizes, fraudulent practices and combinations may be carried on between the importers and owners of such goods, by themselves or their agents, and the officers of the revenue, in pursuance whereof such goods are seized, and after condemnation on payment of the King's share of the value at which the same shall be appraised (which value is very often less than the duties) such goods are returned to the importers and owners, or their agents, upon their giving a moderate gratification to the officer, according to the agreement made, whereby his Majesty may be greatly defrauded of his duties; for prevention whereof, be it enacted by the authority aforesaid, that if any officer of the revenue shall directly or indirectly make any collusive seizure of foreign goods, to the intent that the same may escape payment of the duties, he shall not only forfeit the sum of five hundred pounds, but be incapable of serving his Majesty in any office or employment in the revenue; as also the importer and owner of the goods so collusively seized, shall forfeit treble the value thereof; one moiety of which penalties and forfeitures shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform or sue for the same, by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, wherein no essoin, protection, or wager of law, or any more than one imparlance shall be allowed.

XXV. Provided nevertheless, that if the officer or importer and owner of the goods shall discover such his offence to the commissioners of the customs in *England* or *Scotland* respectively, within two months after the same shall have been committed, so as his accomplice or accomplices in such collusive seizure be convicted thereof, the offender so discovering, shall be clearly acquitted and discharged of such his offence.

XXVI. And be it further enacted by the authority aforesaid, that if any person, other than the officer of the revenue making such collusive seizure, or the importer and owner of the goods so seized, shall, within three months after such seizure, discover to the commissioners of the customs in *England* or *Scotland* respectively, any person or persons who shall have been guilty of such fraud, so as such person or persons be convicted thereof, the person so discovering shall receive to his own use one half part of his Majesty's share of what shall be recovered on the conviction of such offender or offenders.

XXVII. And

XXVII. And be it further enacted by the authority aforesaid, that in all ^{Distribution of} cases touching which no special distribution is provided by this act, one ^{forfeitures.} moiety of the several penalties and forfeitures in this act mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons as shall sue for and prosecute the same by bill plaint or information in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* (except where it is in this act otherwise directed) wherein no effoin protection or wager of law shall be allowed.

Anno sexto

GEORGE II Regis.

C A P. XI.

An Act for laying a Duty upon Wrought Plate; and for applying Money arising for the clear Produce, by Sale of the forfeited Estates, towards answering His Majesty's Supply; and for taking off the Drawbacks upon Hops exported for Ireland; and for Payment of Annuities to be purchased after the Rate of Four Pounds per Centum per Annum at the Exchequer, redeemable by Parliament; and for appropriating Supplies granted in this Session of Parliament; and to prevent counterfeiting Receipts and Warrants of the officers of the South-Sea Company; and for explaining a late Act concerning Foreign Salt cellared and locked up before the four and twentieth day of June one thousand seven hundred and nineteen; and to give a further Time for paying Duties on certain Apprentices Indentures; and for relief of Thomas Vernon Esquire, in relation to a Parcel of Senna imported in the Year One thousand seven hundred and sixteen.

[So much as relates to the Excise upon Hops.]

Clause for taking off all the drawbacks upon hops exported for Ireland.

9 Ann. c. 12. § 22.

1 Geo. 1. ft. 2. c. 2.

1 Geo. 1. ft. 2. c. 12. § 5.

SECT.
XL.

AND whereas certain duties upon hops were by an act of Parliament made in the ninth year of the reign of her late Majesty Queen Anne of blessed memory, intituled *An act for laying a duty upon hops*, imposed for the term of four years, reckoned from the first day of June one thousand seven hundred and eleven, and were by an act of the first year of your Majesty's reign continued until the first day of August one thousand seven hundred and fifteen, and by another act of the same year were granted to your Majesty, your heirs and successors for ever, subject nevertheless to redemption by Parliament; in and by which acts, or some of them (amongst other things therein contained) it was provided, that it should and might be lawful to and for any person or persons, who should have actually paid the duty thereby payable for any quantity of hops whatsoever of *British* growth, and to and for any other person or persons, who shall buy or be lawfully entitled to any such quantity of hops of *British* growth from the said person or persons who actually paid the said duty for the same, to export such hops, being of *British* growth, for *Ireland* by way of merchandize; and that upon giving such security, and performing such other requisites as by the said acts or some of them are prescribed, the customer or collector of the port where such hops shall be exported, shall give to the exporter a debenture expressing the true quantity of the *British* hops so exported; and that upon such debenture the said duty shall be repaid, or the security for the same be discharged in the manner and form thereby prescribed, as by the said acts of Parliament, relation being thereunto severally had, may more fully appear: and whereas the said duty upon hops of *British* growth is very moderate, and such hops exported for *Ireland*, may reasonably bear the same duty which is charged upon those consumed in *Great Britain*; now we your Majesty's said dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, being minded and desirous to improve the public revenues, which are applicable to the discharging of public debts and incumbrances, do further humbly pray your Majesty, that it may be enacted; and be it enacted by the authority aforesaid, that the said duty upon hops of *British* growth, or any part thereof shall not be repaid or drawn back for any such hops which shall be exported, or shipped to be exported for *Ireland*, at any time or times after the

the first day of *June* one thousand seven hundred and twenty; and that no debenture or certificate shall be granted or made forth for or in order to the repayment or drawing back of the same duty for or upon any such hops so exported, or shipped to be exported for *Ireland*, after the said first day of *June* one thousand seven hundred and twenty; but such drawback or repayment from thenceforth shall cease and determine; the said recited acts of Parliament, or any other law or statute to the contrary notwithstanding.

Anno sexto

GEORGIN Regis.

C A P. XXI.

An Act for preventing Frauds and Abuses in the Public Revenues of Excise, Customs, Stamp-duties, Post-office, and House-money.

[So much as relates to the Excise.]

WHEREAS several persons in carrying on or managing their trades manufactures or dealings, do frequently contrive and commit great frauds deceits and abuses, which daily increase, and apparently tend not only to the diminution of his Majesty's revenues and public incomes, but also to the discouragement of all fair traders manufacturers and dealers, and the discredit of goods of the growth product and manufacture of *Great Britain* in foreign parts; and particularly many persons in several parts of this kingdom of *Great Britain*, who make malt in order to export the same to parts beyond the seas (to the intent that they may obtain greater drawbacks and allowances upon the exportation thereof than were intended by law to be granted for the same) do in the making of such malt increase the quantity thereof in bulk and measure, much beyond what the same malt was when gaged and charged with the duties chargeable thereon by the officers for the said duties on malt, when such malt was in the cistern or uting vat, or upon the couch, by watering or wetting the said malt whilst the same is working upon the floor; and by those, and other undue practices, causing the said malt not only to run out and grow at that end of the grain from which the root proceeds, but also to sprout run out and grow at the other end of the grain from which the blade proceeds, which last mentioned sprouting running out and growing at the end from which the blade proceeds, is commonly called and known by the name of *Acrespirng*, and is not only a great prejudice to the malt so made, but increases the same much in bulk and measure, to the great disparagement of the trade of *British* malt in parts beyond the seas, and lessening of his Majesty's revenues: for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in Parliament assembled, and by authority of the same, that from and after the four and twentieth day of *June* one thousand seven hundred and twenty, no malster or maker of malt for sale or exportation, shall cause or permit any barley, or other corn or grain by him her or them making into malt, to be steeped wetted or watered upon the couch or floor, or in any other place but in his her and their respective cisterns or uting vats, duly entered for that purpose at the office of excise of the division or place where such malt shall be wetted, on pain of forfeiting for every bushel of malt which shall be found to have been steeped

*The two first
sections are re-
pealed by 3
Geo. 2. c. 7.
§ 13.*

wetted

wetted or watered; contrary to the true intent and meaning of this act; the sum of two shillings and six pence.

II. And be it further enacted by the authority aforesaid, that from and after the said four and twentieth day of *June* one thousand seven hundred and twenty, no such malster or maker of malt for sale or exportation, shall cause or permit any corn or grain, by him her or them making into malt, to be worked or made in such manner that the same shall acrespire; that is to say, run out grow or sprout at that end of the corn or grain from which the blade proceeds: and in case any such malster or maker of malt shall make or work his corn or grain making into malt in such manner that the respective supervisors or officers for the said duties of the division or place, or any of them, where such corn or grain shall be making or working, shall suspect the same or some part thereof, to be acrespired as aforesaid, then, and in such case, it may be lawful for such supervisor or supervisors, officer or officers, or any of them, to take out of any particular part of the floor of such wetting of corn or grain so making into malt, as he or they shall so suspect to be acrespired, so much thereof as he or they can conveniently take up with one hand at one time, and to examine the same to see if it be acrespired as aforesaid, or not; and in case upon examination thereof it shall appear that more than one part in fifteen of such corn or grain so taken up by the hand, is acrespired as aforesaid, the intire wetting of malt, whereof such corn or grain so taken up by the hand was part, shall be deemed taken and charged as acrespired malt, and the malster or maker thereof shall be charged with the full duty of six pence *per* bushel for every bushel of malt of that wetting, and shall not have any allowance out of the same, for or in respect of its being charged upon the floor, or elsewhere; and shall also forfeit and lose for every bushel of the said malt, the further sum of five shillings; any act or acts of Parliament to the contrary thereof in any wise notwithstanding.

III. Provided always, and be it further enacted by the authority aforesaid, that the respective supervisor or supervisors officer or officers, who shall discover such acrespired corn or grain making into malt as aforesaid, shall, within the space of eight and forty hours next after the respective time or times when the same shall be discovered, give or leave notice thereof in writing with or for the respective malsters or makers of such malt, or with some or one of his her or their respective servants, on pain of forfeiting the sum of forty shillings for every neglect of such notice.

Forfeiture for mixing unmalted oats or barley with malt for exportation, 5s. *per* bushel.

1 Geo. 1. st. 2. c. 2. § 13.

An officer at the ports, for measuring malt and to see it cleared.

IV. And be it further enacted by the authority aforesaid, that if any unmalted oats or barley shall be found mixed with or amongst malt shipping or shipped for exportation, that then and in every such case, the person or persons who shall ship or cause or procure to be shipped such malt so mixed, shall, for every bushel thereof, forfeit and lose the sum of five shillings.

V. And for preventing of frauds in the shipping of malt for exportation to parts beyond the seas, and afterwards relanding the same; be it further enacted by the authority aforesaid, that from and after the said four and twentieth day of *June* one thousand seven hundred and twenty, it shall and may be lawful to and for the commissioners of his Majesty's revenues of excise for the time being, or the major part of them respectively, from time to time to constitute and appoint one or more officer or officers in such of the ports of this kingdom where any malt may is or shall be shipped in order to be exported to parts beyond the seas, with intent to obtain a drawback or bounty, not only to see and attend the measuring of all malt which shall be shipped or laid on board any ship or vessel for exportation to parts beyond the seas, in such port or ports respectively, but also to continue on board such ships or vessels on which such malt shall be laden or shipped, until the same shall be respectively cleared their respective ports, in order to prevent the relanding thereof.

VI. And

VI. And be it further enacted by the authority aforesaid, that every person and persons, who from and after the four and twentieth day of *June* aforesaid, shall intend to ship any malt for exportation, shall, by the space of eight and forty hours at least before the beginning to ship or put on board any ship or vessel any malt for exportation, give or send to such officer or officers as aforesaid, of the port or place where such malt shall be intended to be shipped or put on board, notice in writing of the particular day, and of the precise hour of such day when such shipping or putting on board of such malt is or shall be intended to be begun; on pain to forfeit and lose the sum of five shillings for every bushel of malt which shall be shipped or put on board for exportation, without such notice so given or sent as aforesaid.

Exporter to give 48 hours notice before shipping malt, on forfeiture of 5s. per bushel.

VII. And be it further enacted by the authority aforesaid, that if from and after the four and twentieth day of *June* aforesaid, any person or persons whatsoever shall oppose, molest, hinder or obstruct any officer or officers of excise in the due execution of the powers or authorities given or granted to such officer or officers, by this or any other act or acts relating to the duties of excise, every such person or persons so doing, shall forfeit and lose for every such offence, the sum of ten pounds.

Obstructing officer, forfeits 10l.
1 Geo. i. st. 2. c. 2. § 14.
50 l. by 12 Geo. i. c. 4. § 58.

VIII. And for the more effectual preventing the forcing together of corn, steeping or steeped in order to the making thereof into malt, whereby the rising and swelling of such corn being prevented and hindered, his Majesty is thereby very much defrauded of and in his duty upon malt; be it further enacted and declared by the authority aforesaid, that if from and after the four and twentieth day of *June* aforesaid, any corn in any cistern or uting vat, steeping or steeped in order to the making thereof into malt, by any malster or maker of malt (other than compounders for the duty on malt) is or shall be found so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every malster and maker of malt (other than compounders for the duty on malt) where the same shall be so found, shall, in every such case, forfeit and lose the sum of two shillings and six pence per bushel for every bushel of such corn steeping or steeped, which shall be found so hard close and compact as aforesaid.

Corn forced together in the cistern to prevent rising, forfeits 2s. 6d. per bushel.
12 Ann. st. 1. c. 2. § 18.
Annual act § 21. increases the penalty to 5s. per bushel.

IX. And be it further enacted by the authority aforesaid, that all penalties and forfeitures by this act imposed or enacted, for or on account of the duty upon malt, shall and may be sued for, levied recovered and mitigated, by such ways means and methods, as any penalty or forfeiture is or may be sued for, levied recovered or mitigated, by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, and that one moiety of every such penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him her or them that shall inform or sue for the same.

Penalties how to be sued for.

X. And whereas upon appeals to justices of the peace, assembled at their respective quarter sessions, against original judgements duly given by particular justices of the peace, upon information duly exhibited before them for offences committed contrary to the respective acts relating to the respective duties upon malt, and to the duties upon hides and skins, and pieces of skins and hides, tanned, tawed and dressed, and upon vellum and parchment made in *Great Britain*, several such original judgements, have at such quarter sessions been reversed upon nice and critical exceptions or objections to the form or forms of such proceedings, without proceeding at such quarter sessions to re-examine and re-hear the truth and merits of the fact or facts in question between the parties to such information and informations, to the great obstruction of justice in such cases; for remedy whereof,

Appeals to the quarter sessions to be heard on the merits.

And defects
of form recti-
fied.

be it enacted and declared by the authority aforesaid, that the intent and meaning of such appeal and appeals was and is, that upon such appeal and appeals in every and each respective case, the justices assembled at such quarter sessions respectively, shall, and do proceed to re-hear re-examine and reconsider the truth and merits of the fact and facts in question between the parties to such original judgment and judgments respectively, and to re-examine the witnesses thereto upon oath, and that thereupon the said justices so assembled shall, and do finally determine of and concerning the truth and merits of the fact and facts in question between the parties, to such judgment and judgments respectively; and if at such quarter sessions any defect or defects of form shall be found in such proceedings before the particular justices who gave such original judgment or judgments, that then, and in every such case, such defect or defects of form shall and may be rectified and amended by the order or orders of such justices so assembled at such quarter sessions; any thing herein, or in any other act or acts, contained to the contrary in any wise notwithstanding.

Distillers, &c.
to enter their
ware-houses,
&c. at the next
excise office,
on forfeiture
of 20 l. &c.
By 9 Geo. 2.
c. 23. § 6.
places for re-
tailing spirits
must be entered.

XI. And whereas his Majesty's revenues both of customs and excise are much lessened by the clandestine importation of brandy, arrack, rum, spirits and strong waters, into this kingdom of *Great Britain* from parts beyond the seas, without payment of any of the duties by law chargeable on the same, and the fair dealers in the said commodities much prejudiced in their trade therein; for remedy whereof, be it enacted by the authority aforesaid, that on or before the first day of *August* one thousand seven hundred and twenty, all distillers, makers or sellers of or dealers in brandy, arrack, rum, strong waters or spirits, either *British* or foreign, either by wholesale or retail, shall make true and particular entry in writing of all ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, by him her or them respectively made use of for the keeping of brandy, arrack, rum, spirits or strong waters, either *British* or foreign, for sale, at the office of excise within the compass or limits whereof such respective ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, shall be situated, and also of all brandy, arrack, rum, spirits and strong waters, *British* and foreign, which at the time of making of such respective entries shall be in such ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, and every of them respectively; on pain of forfeiting the sum of twenty pounds for every such ware-house, store-house, room, shop, cellar, vault, or other place, which, from and after the said first day of *August* one thousand seven hundred and twenty, shall be so made use of by any such distiller, maker, seller, or dealer respectively, without making such entry thereof as aforesaid, together with the brandy, arrack, rum, spirits, and strong waters, which shall be found therein, and also the casks and vessels whatsoever containing the same.

XII. And be it further enacted by the authority aforesaid, that all and every other person or persons, who, after the said first day of *August* one thousand seven hundred and twenty, shall become distillers makers or sellers of, or dealers in any such brandy, arrack, rum, spirits, or strong waters, shall, before he she or they take any such brandy, arrack, rum, spirits or strong waters, into his her or their custody or possession, make the like particular entry in writing of the several and respective ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, intended by him her or them respectively to be made use of for the keeping of brandy, arrack, rum, spirits or strong waters either *British* or foreign; on pain of forfeiting the sum of twenty pounds for every such ware-house, store-house, room, shop, cellar, vault, or other place, so to be made use of by such last mentioned distiller, maker, seller or dealer respectively, without making such entry as aforesaid, together with the brandy, arrack, rum, spirits and strong waters, which shall be found therein, and also the casks and vessels whatsoever containing the same.

XIII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, no brandy, arrack, rum spirits or strong waters, either *British* or foreign, shall be brought into such ware-house, store-house, room, shop, cellar, vault, or other place, made use of by any distiller maker or seller of, or dealer in brandy, arrack, rum, strong waters or spirits, without first giving notice thereof to the officer of excise of the division or place in which such ware-house, store-house, room, shop, cellar, vault, or other place, in which such brandy, arrack, rum, spirits or strong waters, are intended to be lodged, and producing to the said officer, and leaving with him an authentic certificate, that the duties charged or chargeable upon all the said brandy, arrack, rum, spirits or strong waters, so intended to be brought in as aforesaid, have been actually paid, or that the same hath been condemned as forfeited, or was part of the stock of some importer, distiller, maker or seller of, or dealer in brandy, arrack, rum, spirits or strong waters, of which an account has been taken pursuant to this act; and expressing the quantity and quality thereof, and at what port or place the said duties were so paid, or the brandy, arrack, rum, spirits or strong waters, condemned as aforesaid, or of whose stock the same was part; on pain of forfeiting the brandy, arrack, rum, spirits and strong waters so brought in without such notice or certificate as aforesaid, together with the casks and vessels whatsoever containing the same.

No brandy to be brought in to ware-houses, &c. without notice, &c. on forfeiture, &c. Nor into places for retailing, 9 Geo. 2. c. 23. § 7.

XIV. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, it shall and may be lawful for the officers of his Majesty's revenue of excise, or any of them, from time to time, and at all times, by day and by night (and, if in the night-time, in the presence of a constable or other officer of the peace) to enter into all and every the said ware-houses, store-houses, rooms, shops, cellars, vaults, or other places made use of by any distillers makers or sellers of, or dealers in brandy, arrack, rum, spirits or strong waters, for keeping the same, and by tasting gaging or otherwise, to take an account of the quantity and quality of all such of the said liquors as shall at any time be in their or any of their custody; and if any such distiller maker or seller of, or dealer in brandy, arrack, rum, spirits or strong waters, shall hinder or refuse the said officer or officers to enter into his her or their said ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, or any of them, to take such account as aforesaid, or shall let hinder or obstruct the said officer or officers in the execution of any of the powers and authorities by this act given to him or them, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of fifty pounds.

Officers may enter ware-houses, &c. to take account of brandy, &c.

Obstructing officers, forfeits 50*l*. See 11 Geo. 1. c. 30. § 2. 9 Geo. 2. c. 23. § 9.

XV. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, no brandy, arrack, rum, spirits or strong waters, either *British* or foreign, shall be sold uttered or exposed to sale, either by wholesale or retail, but when the same shall be in some or one of the said ware-houses, store-houses, rooms, shops, cellars, vaults, or other places, so entered as aforesaid; upon pain of forfeiting the sum of forty shillings for every gallon of brandy, arrack, rum, spirits or strong waters, as shall be so sold uttered or exposed to sale in any other place or places than those entered as aforesaid, and in that proportion for any greater or lesser quantity.

No brandy, &c. to be sold but in such ware-houses, on forfeiture of 40*s*. a gallon. See 11 Geo. 1. c. 30. § 3. 9 Geo. 2. c. 23. § 6, 13.

XVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, where any such brandy, arrack, rum, spirits or strong waters, as aforesaid, shall afterwards be sold in the said entered places, or any of them, in great or small quantities, the officer or officers of excise of the respective divisions or places where the same shall be so sold, shall be obliged, and are hereby required from time to time, upon the request of the seller or sellers thereof (without fee or reward) to give to the respective buyers thereof certificates in writing, signed by the said respective officer or officers, expressing the quantities

Officer to give the seller certificates of the quantity of brandy sold, &c. and that the duty has been paid, &c.

ties so sold, and the name and names of the respective buyers and sellers thereof, and that the duty of such brandy, arrack, rum, spirits and strong waters so sold, has been paid, or that the same hath been condemned as forfeited, or was part of such stock as aforesaid, to satisfy the officer or officers of the excise of the respective divisions to which the same is intended to be carried, that the duty thereof has been paid, or that the same had been so condemned, or was part of such stock, that the seizing thereof may thereby be prevented.

No brandy,
&c. above a
gallon, to be
removed with-
out permit.

Nor foreign
spirits, though
under a gallon.
8 Geo. 1. c. 18.
§ 13.

XVII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, no brandy, arrack, rum, spirits or strong waters, exceeding the quantity of one gallon, shall be removed or carried from any part of this kingdom to another, by land or by water, without such permit or certificate from some or one of the officers of his Majesty's customs or excise, signifying and certifying the quality and quantity thereof, and that his Majesty's duties chargeable thereon have been duly paid and satisfied, or that the same had been condemned, or was part of such stock as aforesaid; on pain of forfeiting the brandy, arrack, rum, spirits and strong waters, which shall be found carrying from one place to another without such permit or certificate, together with the casks and vessels whatsoever containing the same.

Persons hav-
ing above 63
gallons of
brandy deem-
ed dealers.

XVIII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, all and every person or persons whatsoever, who shall have in his her or their custody any brandy, arrack, rum, spirits or strong waters, exceeding the quantity of sixty three gallons, shall be deemed and taken to be a seller of and dealer in brandy, arrack, rum, spirits and strong waters, and subject to the survey of his Majesty's officers of excise.

Penalties how
sued for, &c.

XIX. And be it further enacted by the authority aforesaid, that the penalties and forfeitures by this act given for or on account of any brandy, arrack, rum, spirits, strong waters or sweets hereinafter mentioned, shall and may be sued for recovered and levied, or mitigated, by the same ways means and methods as any penalty or forfeiture given by any of the laws of excise can or may be sued for recovered and levied, or mitigated; and that one moiety of every such penalty or forfeiture (the reasonable charges of suing for recovering and levying thereof being first deducted) shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize in form or sue for the same.

How brandy
seized may be
sued for, and
condemned.

See 8 Geo. 1.
c. 18. § 16.

XX. And whereas the clandestine importation of brandy, arrack, rum, spirits or strong waters, from parts beyond the seas into this kingdom of *Great Britain*, is of late become more frequent than formerly; and his Majesty's officers who ought and do frequently seize such liquors so clandestinely imported, are under great discouragements in the performance of their duty therein, in the trouble and expence they are forced to be at in procuring the same to be condemned in his Majesty's court of exchequer, or other of his Majesty's courts; for remedy whereof, it is hereby provided enacted and declared by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, where any brandy, arrack, rum, spirits or strong waters, *British* or foreign, shall be seized as forfeited by virtue or in pursuance of this present act, or of any other act or acts of Parliament relating to his Majesty's revenues of customs and excise, or either of them, by any of his Majesty's officers of the said revenues, or either of them, all such seizures (except in every case where the seizure shall be made for unlawful importation, and the whole quantity of the brandy, arrack, rum, spirits or strong waters, at any one time for that cause seized, doth exceed sixty three gallons) shall and may, in a summary way, be proceeded upon, heard, examined into and determined, in the manner herein after mentioned; that is to say, in case such seizures (except before excepted) shall happen to be made in any place or places within the immediate limits of the chief excise

excise office in *London*, the same shall and may, in a summary way, be proceeded upon, heard, examined into and determined, by the commissioners of the excise for the time being, or the major part of them; and in case such seizure (except before excepted) shall happen to be made in any place or places out of the said immediate limits of the said chief excise office in *London*, then, and in such case the same shall and may, in a summary way, be proceeded upon and examined into, heard adjudged and determined, by and before any two or more of his Majesty's justices of the peace residing near to the place where such seizure or seizures shall be made: which said commissioners and justices of the peace respectively within their respective jurisdictions, shall be and are hereby authorized and empowered to cause the respective person or persons in whose custody such brandy, arrack, rum, spirits or strong waters, so to be seized as aforesaid, were found at the time of the seizure thereof, to be summoned to appear before them at a certain time and place to be prefixed by the said commissioners of excise and justices of the peace respectively; who are hereby fully authorized empowered and required, upon the appearance or default of such person or persons so to be summoned, to examine into the cause of such seizure or seizures, and thereupon to proceed to give judgement for the condemnation of such brandy, arrack, rum, spirits or strong waters so seized (except before excepted) as upon due examination shall be found to be forfeited by virtue of this act, or any other act or acts of Parliament relating to his Majesty's revenues of customs or excise, together with the casks and other vessels whatsoever containing the same, and to issue out their warrants for the sale of such brandy, arrack, rum, spirits or strong waters, as shall be so by them respectively condemned, and of the casks and other vessels whatsoever containing the same: and such their respective judgements shall be and are hereby declared to be taken and adjudged to be good valid and effectual in the law, and final to all intents and purposes whatsoever, and not liable to any appeal, or to be removed by any writ or writs of *certiorari*; any law statute or provision to the contrary thereof in any wise notwithstanding.

XXI. Provided always, and it is hereby further enacted by the authority aforesaid, that in all cases where any such brandy, arrack, rum, spirits or strong waters, as aforesaid (except before excepted) shall be seized as forfeited, and no person or persons, within twenty days next after such seizure, shall appear to the officer or officers, who made such seizure, to claim the same; then and in such case, if such seizure or seizures shall happen to be made within the immediate limits of the chief excise office in *London*, it shall and may be lawful for the officer or officers who shall make such seizure or seizures, from and after the expiration of the said twenty days next after such respective seizure or seizures, to cause notice in writing to be signed by his Majesty's solicitor for the revenue of excise for the time being, to be fixed at the *Royal Exchange*, signifying the day and time of the day that the commissioners of the excise for the time being, or the major part of them, will proceed to hear the matter of such seizure or seizures, and to the condemnation of the brandy, arrack, rum, spirits or strong waters so seized as aforesaid, and of the casks and other vessels containing the same; and if such seizure or seizures of such brandy, arrack, rum, spirits or strong waters as aforesaid (except before excepted) shall happen to be made as aforesaid, out of the immediate limits of the said chief excise office in *London*, it shall and may be lawful for the officers who shall make such seizure or seizures, from and after the expiration of twenty days next after such respective seizure or seizures, to cause public notice to be given by proclamation at the next market town to the place or places where such respective seizure or seizures shall be made as aforesaid, upon the next market day after the expiration of the said twenty days, of the day and place when and where the justices of the peace will proceed to hear the matter of such seizure or seizures, and to the condemnation of such brandys, arrack, rum, spirits or strong

By three commissioners,
1 Geo. 2.
c. 16. § 4.

When brandy, &c. is seized, and no claim made in 20 days, how to proceed.

strong waters, so seized as aforesaid; in which said cases, it shall and may be lawful for the said commissioners of excise and justices of the peace respectively, within their respective jurisdictions, to proceed to examine into the cause of such seizure or seizures, and to give judgement for the condemnation of such brandy, arrack, rum, spirits and strong waters so seized, as upon due examination shall appear to be forfeited, and of the casks and other vessels containing the same: which judgement shall be good valid and effectual in the law, and final to all intents and purposes whatsoever, as if the respective owner or owners of the same brandy, arrack, rum, spirits or other strong waters, or the respective person or persons in whose custody the same was at the respective time or times of the seizure or seizures thereof, had been respectively summoned to attend the said commissioners of excise and justices of the peace respectively, in the manner herein before prescribed, and shall not be liable to any appeal, or to be removed by *certiorari*; any thing in this present act contained, or any law statute or provision, to the contrary thereof in any wise notwithstanding.

No *certiorari*.

Sweets that have paid duties not to be removed without certificate, &c.

Makers sending out, or vintners receiving sweets without certificate, forfeit 10s. per gallon, and the sweets and casks.

XXII. And whereas makers of sweets for sale, when they have occasion to send or deliver sweets to vintners and other their customers, do from time to time, draw and take the same from their stock-casks of sweets, containing greater quantities than the quantities so sent or delivered, and having so done, do immediately make quantities of new sweets, equal and answerable to such quantities so sent or delivered, and do then put in or mix such new sweets to and with the remaining part and parts of such their stock and stocks of old sweets; all which being frequently done and performed without the least privity or knowledge of the officers of excise, who should make charges of the duties for and in respect of such new sweets so made as aforesaid, they the said officers of excise, for want of discovery and due notice thereof, neither do or can make such charges, whereby his Majesty is very much defrauded of and in his duties upon sweets; for remedy whereof, be it further enacted by the authority aforesaid, that if from and after the first day of *August* one thousand seven hundred and twenty, any sweets made in *Great Britain* for sale, for which the duties shall or have been duly paid, or have been duly charged by the proper officer or officers of excise, are or shall be intended to be sent or removed from one place to another, the officer of excise of the place from whence such sweets are so to be sent or removed, shall upon request, and without fee or reward, give certificates under their hands, expressing therein the quantity and qualities of such sweets so to be sent or removed, and the name and names of the person and persons from whom and to whom such sweets are to be sent; and if from and after the said first day of *August* one thousand seven hundred and twenty, any maker or makers of sweets for sale, shall send or remove or cause to be sent or removed, any such sweets from one place to another, or if any vintner or vintners shall receive or take into his her or their custody or possession, any such sweets without such certificate or certificates, that then and in every such case, as well every such maker and makers of sweets for sale, as also every such vintner and vintners, shall respectively forfeit and lose the sum of ten shillings for every gallon of sweets, which shall be met with or found so sending or removing, or sent or removed, or which shall be so received or taken in; and also that all such sweets, which from and after the said first day of *August* one thousand seven hundred and twenty, shall be found or met with, sending carrying or removing, or so sent carried or removed from one place to another, without such certificate or certificates as aforesaid, and the casks and vessels containing the same, shall be forfeited, and shall and may be seized by any officer or officers of excise, one moiety thereof to be to the use of his Majesty, his heirs and successors, and the other moiety to be to the use of him or them that shall seize the same: and that

that every seizure and seizures of such sweets, and of the casks and vessels containing the same, which shall or may be made by virtue or in pursuance of this act, and also every other forfeiture and forfeitures, which from and after the said first day of *August* one thousand seven hundred and twenty, shall or may be made by virtue or in pursuance of any act or acts whatsoever relating to the duties of excise, or to any other duty or duties under the management of the commissioners of excise, shall and may be proceeded upon, heard, examined into, adjudged and determined, by the same ways and means, and in the same manner and form, as is and are herein and hereby prescribed directed or appointed to be done upon seizures of brandy, arrack, rum, spirits or strong waters, not exceeding as aforesaid; and that such proceedings thereon, shall not be liable to any appeal or appeals, or to be removed by *certiorari*; any thing in this present act contained, or any law statute or provision to the contrary thereof in any wise notwithstanding.

Seizure and forfeitures how to be proceeded upon.

Explained as to appeals & Geo. 2. ft. 2. c. 16. § 3.

No *certiorari*.

XXIII. And be it further enacted and declared by the authority aforesaid, that all information and informations, complaint and complaints, and other proceedings whatsoever, as well before such commissioners of excise as aforesaid, as also before justices of the peace respectively, by virtue or in pursuance of this or any other act or acts whatsoever relating to the duties of excise, or to any other duty or duties whatsoever under the management of the commissioners of excise, are and were intended to be, and shall and may be entered and inrolled in the *English* tongue; any law statute or provision whatsoever to the contrary thereof in any wise notwithstanding.

Proceedings relating to the excise may be entered and inrolled in *English*.

XXIV. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, if upon trial or trials of or in any information, action, suit or prosecution whatsoever, relating to his Majesty's duties of customs and excise, or to either of them, or to any other his duties whatsoever, or to any seizure or seizures, penalty or penalties, forfeiture or forfeitures, relating to the said duties, or any of them, or if upon any trial or trials of or in any action suit or prosecution whatsoever against any person or persons for any thing done by virtue or in pursuance of any act or acts of Parliament relating to the said duties, any or either of them, any question or questions shall be made, or any doubt or doubts, dispute or disputes shall arise or happen, touching or concerning the keeping of any office or offices of excise in any city or cities, town or towns, or touching or concerning any one or more defendants being an officer or officers of or for the said duties, any or either of them, that in every such case and cases, proof shall and may be made, or evidence given, either of the actual keeping of such office or offices of excise in such city or cities, town or towns, or of such one or more defendants actually exercising of, and being employed and entrusted in such office or offices respectively, before and at the respective time and times when the matter or matters in question upon such trial or trials shall happen to have been done or committed, or omitted or neglected to have been done or performed, without producing any particular person or persons to prove the names of the particular and respective commissioners to any commissions in the cases before mentioned, any or either of them, to be of their own hand writing; and that in every such case and cases respectively, such proof and evidence shall be deemed and taken to be legal and sufficient evidence, unless or until by other evidence the contrary shall or do appear.

In trials relating to excise or customs, &c. what proof requisite of keeping any office, or being an officer. See 11 Geo. 2. c. 30. § 32.

XXV. And for the better securing the duties upon hops, be it further enacted by the authority aforesaid, that from and after the said first day of *August*

Planters of hops to give notice of bagging and weighing.

9 Ann. c. 12. § 10.

24 hours notice in the first week, and 48 hours for every other bagging, on pain of 50^l.

August one thousand seven hundred and twenty, the respective planters or owners of hops to grow in *Great Britain*, before they respectively shall or do begin to bag or to weigh his her or their hops, or any part or parts thereof, shall respectively give or send notice in writing under his her or their hands to the next office of excise, or to the proper officer for the said duty, of the particular day, and of the precise hour of such day, as well of his her or their beginning to bag, as also of his her or their beginning to weigh such their respective hops, and every part and parts thereof; which notice as well as to such bagging, as also to such weighing of such hops, as shall be either bagged or weighed in the first week of each respective planters or owners bagging and weighing, or either of them, shall be given or sent at least twenty four hours before the particular time and times, when as well every such bagging as also every such weighing shall respectively begin; and such notice as aforesaid, as well as to every other bagging, as also to every other weighing, of such hops as shall not be bagged and weighed in such first week, shall likewise be given or left by the space of at least forty eight hours, as well before every such other bagging as also before every such other weighing shall respectively begin; and if after such notice given, he she or they shall not proceed to bag and weigh, or to bag or weigh according to each respective notice, that then and in every such case, he she or they, before he she or they shall at any other time or times begin to bag and weigh, or to bag or weigh, his her or their hops, or any part or parts thereof, shall give or send the like notice as aforesaid; that is to say, twenty four hours notice of such bagging and weighing, or either of them, in such first week, and forty eight hours notice as well of every such other bagging, as also of every such other weighing or either of them respectively; under the pain of forfeiting and losing the sum of fifty pounds for every neglect and default of every such notice or notices as aforesaid, in either of the respective cases before mentioned.

Planters to keep weights and scales, &c.

XXVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, the respective planters and owners of hops to grow in *Great Britain*, shall respectively provide and keep at his her and their respective ousts storehouses and places of keeping his her or their hops, sufficient and just scales and weights for the weighing his her or their hops; and shall permit the officers to make use thereof for the weighing of such hops; and shall not in the weighing his her or their hops make use of, or cause procure or suffer to be used any false weight or weights; under the penalty of forfeiting and losing the sum of twenty pounds, for not having and keeping sufficient and just scales and weights, or for not permitting the officer in such weighing, or for using, causing, procuring or suffering to be used in such weighing his her or their hops, any false weight or weights.

Hops may be put into casks.

XXVII. And whereas for the better preservation of hops, it is thought convenient for the owners or planters thereof to be at liberty to put the same into casks instead of bags; be it therefore provided and enacted by the authority aforesaid, that from and after the first day of *August* one thousand seven hundred and twenty, it shall and may be lawful to and for such owners or planters of hops, if they shall think fit, to put the said hops into casks; such owner or owners, planter or planters first giving the like notice of the time that he she or they intend to weigh and put the said hops into casks, as he she or they are by law required to give of the bagging of hops respectively; and in case any owner or owners, planter or planters, shall put any hops into casks without such notice, then he she or they shall be liable to the like penalties as such owner or owners planter or planters would have been liable unto, in case such hops, so put into casks, had been bagged without such notice.

Officers to attend the putting into casks, &c.

XXVIII. And be it further enacted by the authority aforesaid, that the officers of excise, and others appointed by the commissioners of that revenue,

nue, shall in like manner attend and be present at the putting hops into casks or barrels, as he is by law required to be at the bagging of hops; and shall cause every cask or barrel, into which hops shall be put, to be weighed, and the weight of each cask to be plainly and distinctly marked on such cask respectively; and shall likewise cause the weight of the hops contained in such cask to be plainly and distinctly marked on each cask respectively; and shall cause an entry of the weight of such hops to be made in his book (the weight of such cask or barrel being abated) and shall make the like report to the commissioners of that revenue, and leave a like copy with the owner or planter of such hops, and under the like penalties and forfeitures, as in case such hops had been put into bags; and the owner or owners planter or planters of such hops shall, within six months after the putting hops into casks or barrels, pay and clear off the duties on hops so casked or barrelled, under the like penalty as if the same had been bagged.

9 Ann. c. 121
§ 13.

See general directions for the recovery of penalties relating to the excise 18 Geo. 2. c. 26. § 14. and 24 Geo. 2. c. 40. § 29.

LXIV. And it is hereby enacted by the authority aforesaid, that the commissioners or sub-commissioners of excise respectively, in their respective limits and districts in *Ireland*, or the major part of them, are hereby authorized and required to hear and determine all offences against any clause or article contained in this or any other act of Parliament now in force in *Ireland*, made for preventing the unlawful exportation of wooll, wooll-fells, shortlings, mortlings, wooll-flocks, worsted, bay or woollen-yarn, cloth, serge, kerseys, bays, sayes, frizes, druggets, cloth-serges, shalloons, or any other drapery stuffs or woollen manufactures, made or mixed with wooll or wooll-flocks, and manufactured in *Ireland*; which commissioners and sub-commissioners shall and may proceed in a summary way, and give judgement or sentence, and levy the fines penalties and forfeitures thereupon, in such or the like manner as they are enabled to proceed, give judgement and levy the fines penalties and forfeitures in cases of excise in *Ireland*, by any act or acts of Parliament now in force in that kingdom.

Commissioners of excise in *Ireland* to determine in all offences relating to wooll.

LXV. And be it further enacted, that no person or persons shall be admitted to claim property in any seizure that shall be made upon any clause or clauses in any act of Parliament for preventing the unlawful exportation of wool from *Ireland*, till he or they shall first have given sufficient security to the said commissioners or sub-commissioners of the district where such seizure shall be made, to answer the penalties attending the forfeiture thereof, if such seizure shall be adjudged to be good in law.

None may claim property in any seizure in *Ireland* till they have given security, &c.

LXVI. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, or any of the clauses therein contained, such person and persons shall and may plead the general issue, and give this act and the special matter in evidence, for his her or their defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action, or be nonsuited, or judgement shall be given against him or them upon demurrer, or otherwise, then such defendant or defendants shall have full costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

Costs.

Anno septimo

GEORGE II Regis.

C A P. XX.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, to raise Money by way of a Lottery, for the Service of the Year one thousand seven hundred twenty one; and for transferring the deficiency of a late Malt Act to the Land Tax for the said Year; and for disposing certain overplus Money to proper Objects of Charity; and for giving further Time to Clerks and Apprentices to pay Duties omitted to be paid for their Indentures and Contracts; and touching small Quantities of Cyder exported; and for Relief of Captain John Perry concerning Dagenham Breach; and touching lost Bills Tickets or Orders; and concerning the duty of small Pieces of Plate; and to enable the Undertakers for raising Thames Water in York-Buildings to sell Annuities by way of a Lottery; and for satisfying a Debt which was charged on the late Duty on Hops; and for appropriating the Monies granted in this Session of Parliament.

[So much as relates to the exporting Cyder.]

Drawback on
small parcels
of cyder and
perry export-
ed.

4 Geo. 1. c. 3.
§ 10.

1 W. & M.
c. 22.

SECT.
XXXI.

AND whereas by an act passed in the fourth year of his present Majesty's reign, for continuing the duties on malt, mum, cyder and perry, a duty of four shillings per hoghead is laid on all cyder and perry made for sale in Great Britain; and in case such cyder or perry should be exported to places beyond the seas, a drawback of four shillings per hoghead is by the said act allowed to the exporters thereof; and whereas cyder and perry is often exported in small parcels according to the demand of the markets beyond the seas, and the manner prescribed by the said act for obtaining drawbacks for such cyder or perry as shall be so exported, is not only difficult, but a great discouragement to the exporters; for the encouragement of the exporters of cyder and perry, be it further enacted by the authority aforesaid, that all drawbacks for any quantity of cyder or perry exported from and after the four and twentieth day of June one thousand seven hundred and twenty one, shall be allowed and made to the exporters thereof, in such manner, and under such directions and restrictions as are mentioned and prescribed in and by an act of Parliament passed in the first year of the reign of their late Majesties King William and Queen Mary, intituled *An act for the exportation of beer, ale, cyder and mum*; any thing in the said act passed in the fourth year of his present Majesty's reign to the contrary in any wise notwithstanding.

Anno

Anno octavo

GEORGIN Regis.

C A P. XVIII.

An Act to prevent the clandestine Running of Goods, and the Danger of Infection thereby; and to prevent Ships breaking their Quarentine; and to subject Copper Ore of the Production of the British Plantations, to such Regulations as other enumerated Commodities of the like Production are subject.

[So much as relates to the Excise.]

FORASMUCH as the laws already made to prevent the secret landing of prohibited and uncustomed goods have been found insufficient for that purpose, it being notorious that such infamous and pernicious practices are still continued, in open defiance of the laws, to the great diminution of the public revenues, the discouragement of honest traders, and, during the time of infection abroad, to the endangering the health and lives of many thousands of his Majesty's innocent subjects, by bringing into this kingdom, from infected places, goods apt to retain infection; and whereas by an act passed in the fifth year of his present Majesty's reign, intituled *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs*, it was enacted, that any ship vessel or boat of the burthen of fifteen tuns, or under, wherein any brandy, arrack, rum, strong waters or spirits of any kind whatsoever, should be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof (except as therein is excepted) such ship vessel or boat, with all her tackle furniture and apparel, or the value thereof, should be forfeited and lost, and should and might be seized, recovered, broke up and sold, as therein mentioned; which forfeiture is, by an act passed in the sixth year of the reign of his present Majesty, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp duties, post office and house money, extended to vessels of thirty tuns*; and whereas, to elude the intent of the said laws, many persons do now carry on a clandestine trade, by importing those goods in ships and vessels above the burthen of thirty tuns; for the prevention thereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that if any foreign brandy, arrack, strong waters or spirits of any kind whatsoever, shall, from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat of the burthen of forty tuns, or under, according to the admeasurement * prescribed in the last mentioned act (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding two gallons for each such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, as also all such brandy, arrack, strong waters or spirits, or the value thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs, and shall and may be prosecuted and divided in such manner and form as is prescribed in the said acts concerning ships vessels

5 Geo. 1. c. 11;

6 Geo. 1. c. 21. § 29.

Brandy, &c.
not to be imported in ships less than 40 tuns.

The same power is given to officers of excise by 33 Geo. 2. c. 9. § 16.

* The rule for admeasurement prescribed by 6 Geo. 1. c. 21. § 33. is as follows, viz. Take the length of the keel within board, so much as she treads on the ground, and the breadth within board by the midship-beam, from plank to plank, and half the breadth for the depth; then multiply the length by the breadth, and that product by the depth, and divide the whole by ninety four, the quotient will give the true contents of the tonnage.

and boats of fifteen or thirty tuns as aforesaid; any law or custom to the contrary notwithstanding.

After condem-
nation, ship to
be burnt, and
the tackle, &c.
fold.

II. And be it further enacted by the authority aforesaid, that after the seizure and condemnation of such ship vessel or boat, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of such condemnation, are hereby directed to cause the hull of such ship vessel or boat to be burnt and wholly destroyed, and the tackle furniture and apparel thereunto belonging to be publicly sold to the best advantage, and the produce thereof to be divided as herein after mentioned, the reasonable charges of prosecuting selling and burning as aforesaid being first deducted.

Boats, &c. on
the Thames
with more
than four oars,
&c. forfeited.

III. And whereas many frauds are committed to the prejudice of the revenue, in the clandestine running of goods imported, and in relanding certificate goods, as well as in exporting wooll, and the coin of this kingdom, by watermen and others, in boats, wherries, pinnaces, barges or galleys, which are sometimes rowed with six eight or twelve oars, built on purpose for the smuggling trade, and, in case they are pursued by the officers, do make their escape, which may be also a means of bringing in the infection; for the preventing whereof, be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of March one thousand seven hundred and twenty two, if any boat, wherry, pinnace, barge or galley, rowing, or made or built to row, with more than four oars, shall be found upon the water, or in any barge-house, work-house, shed, or other place, within any of the counties of Middlesex, Surrey, Kent or Essex, or in the river of Thames, either above or below London Bridge, or within the limits of the ports of London, Sandwich or Ipswich, or the members or creeks to them, or either of them, respectively belonging, such boat, wherry, pinnace, barge or galley, with all her tackle and furniture, or the value thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs; and the owner or owners thereof, or any person using or rowing in such boat, wherry, pinnace, barge or galley, shall also forfeit and lose the sum of forty pounds; and such seizure and forfeiture shall and may be prosecuted in the manner herein after mentioned; and after the seizure and condemnation of such boat, wherry, pinnace, barge or galley, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of such condemnation, are hereby directed to cause such boat, wherry, pinnace, barge or galley, to be burnt and wholly destroyed, and the tackle furniture and apparel thereunto belonging to be publicly sold to the best advantage, the produce whereof to be divided as herein after mentioned; the reasonable charges of prosecuting selling and burning as aforesaid being first deducted.

Owners, &c.
to forfeit 40*l*.

Boat, &c. to
be burnt.
May be used by
officers of the
customs,
12 Geo. 1.
c. 28. § 14.
or excise,
33 Geo. 2.
c. 9. § 16.

Certain
barges, &c.
excepted.

Licences to be
signed by ad-
miralty.

IV. Provided always, that this act shall not extend, or be construed to extend, to any barge or galley belonging to, or to belong to his Majesty or the Royal Family, or any of them, or to any long boat yaul or pinnace belonging to, or used in the service of any merchant ship or vessel, or to such boat, wherry, pinnace, barge or galley, as shall be licensed by the lord high admiral, or commissioners for executing the office of lord high admiral, or the major part of the same commissioners for the time being; which licences shall be in writing, signed by the said lord high admiral, or commissioners for executing the office of lord high admiral, or the major part of such commissioners for the time being, and shall be granted without any fee or charge whatsoever.

Security that
boat be not
used for run-
ning goods,
&c.

V. Provided always, that no such licence shall be granted but upon sufficient security to be given to his Majesty, his heirs and successors, by the owner or owners of such boat, wherry, pinnace, barge or galley, by bond, in such penalty as the lord high admiral, or commissioners for executing the office of lord high admiral for the time being, shall find to be reasonable, with condition that the same shall not be made use of in the clandestine running of uncustomed and prohibited goods; which security the said lord high admiral, or the commissioners for executing the office of lord high admiral, who shall

grant

grant such licence, are hereby impowered and required to take, for the use of his Majesty; his heirs and successors.

VI. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two; all and every person and persons who shall be found passing (knowingly and wittingly) with any foreign goods or commodities, landed from any ship or vessel; without the due entry and payment of the duties by law charged thereon, in his her or their custody; from any of the coasts of this kingdom, or within the space of twenty miles of any of the said coasts; and shall be more than five persons in company; or shall carry any offensive arms or weapons, or wear any vizard mask, or other disguise, when passing with such goods or commodities as aforesaid, or shall forcibly hinder or resist any of the officers of the customs or excise in the seizing or securing any sorts or kinds of run goods or commodities, shall be deemed and taken to be runners of foreign goods and commodities within the meaning of this present act, and (being convicted of or for any of the said offences, for which he she or they so convicted are by this present act declared to be deemed and taken to be runners of foreign goods and commodities) shall be adjudged guilty of felony; and shall, for such his her or their offence, be transported as a felon to some or one of his Majesty's colonies or plantations in *America*, there to remain, for the space of seven years, in the same manner as felons are appointed to be transported, by an act made in the fourth year of his Majesty's reign, intituled *An act for the preventing of robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll, and for declaring the law in some points against piracies*, and by another act made in the sixth year of his Majesty's reign, intituled *An act for the further preventing robbery and burglary, and other felonies, and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said seven years, he she or they so returning shall suffer as felons, and have execution awarded against him her or them as persons attainted of felony, without benefit of clergy.

Persons passing with run goods, being more than five, and resisting officers, &c. to be transported.

See 9 Geo. 2. c. 35.

4 Geo. 1. c. 11.

6 Geo. 1. c. 23.

VII. Provided nevertheless, and it is hereby enacted and declared by the authority aforesaid, that if any runner of foreign goods or commodities as aforesaid, shall, within two months after such his offence, and before his conviction, discover two or more of his accomplices therein to the commissioners of the customs or excise in *England* or *Scotland* respectively, so as they, or two of them at least, be convicted of such offence, the offender or offenders so discovering, shall have and receive the sum of forty pounds for every such offender so discovered and convicted, as a reward for such his discovery, so as the value of the goods recovered for the use of his Majesty on such discovery shall exceed the sum of fifty pounds; and such person so discovering, shall be clearly acquitted and discharged of such his or her offence.

Offender, before conviction, discovering two accomplices within two months, to have 40*l.* for each, and acquitted, &c.

VIII. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, if any other person or persons shall, within three months after such offence shall have been committed, discover to the said commissioners respectively any person or persons who shall have been guilty of such offence, so as such offender or offenders be convicted thereof, such discoverer or discoverers shall have and receive the like reward of forty pounds for every such offender so discovered and convicted, over and above any other reward or recompence which he or they may be entitled unto, on account of the goods so carried or conveyed away, which shall be recovered by means of such his or their discovery, or on account of the penalties which shall be recovered for the running the said goods, so as the value of the goods recovered for the use of his Majesty on such discovery shall exceed the sum of fifty pounds.

Other persons discovering in three months to have 40*l.* above any other reward.

Rewards by
whom to be
paid.

IX. And be it further enacted by the authority aforesaid, that the commissioners of the customs and excise in *England* and *Scotland* respectively, shall cause the several rewards of forty pounds for the discovery of the offenders before mentioned, to be paid by the respective receiver-general or cashier of the customs and excise for the time being, out of any public money in his or their hands, under the management of the said commissioners, in proportion to the duties payable on the goods so clandestinely run, for which such person or persons shall be convicted, upon producing to them a certificate or certificates under the hand of the judge or justice of the court before whom such offender or offenders shall be tried, certifying the conviction of the offender or offenders; and the money paid by any receiver-general or cashier as aforesaid, shall be accepted of and allowed in his accounts as so much money paid to his Majesty, and such receiver-general or cashier is and shall be discharged thereof accordingly; any law custom or usage to the contrary notwithstanding.

Persons re-
ceiving run
goods, &c.
forfeit 20*l*.

X. And forasmuch as the persons using such clandestine trade are greatly encouraged to continue in the same, by reason great numbers of persons, for their private lucre, receive and buy the goods and merchandizes so by them clandestinely imported contrary to law, which may be a means of bringing in the infection; be it therefore enacted by the authority aforesaid, that if any person or persons shall receive or buy any goods wares or merchandizes so clandestinely run or imported, before the same shall have legally been condemned, knowing the same to be so clandestinely run or imported, and shall be thereof lawfully convicted upon his her or their appearance or default, upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the party, by one or more justice or justices of the peace of the county division or liberty where such offence shall be committed, or the offender shall be found (which oath such justice or justices of the peace are hereby required to administer) the persons so convicted shall forfeit the sum of twenty pounds; one moiety thereof to the informer, and the other moiety to the poor of the parish where such offence shall be committed, the same to be levied by distress and sale of the offenders goods, by warrant under the hand and seal, or hands and seals, of such justice or justices before whom such offender shall be convicted as aforesaid; and for want of such distress every such offender shall, by such justice or justices, be committed to prison, there to remain, without bail or mainprize, for the space of three months.

XI. And whereas several considerable dealers in foreign brandy spirits or strong waters, have and keep very large stocks or quantities of foreign brandy spirits or strong waters for sale, many whereof live upon or near the coasts of this kingdom, and thereby have, or may have, opportunities of furnishing themselves with the said brandy spirits or strong waters, either by running the same themselves, or procuring it from others who have or shall run it; and whereas many of the said dealers are gotten into a practice of receiving into their custody great quantities of spirits made in this kingdom, which for the most part are brought to them from *London*, with permit or certificate that the duties of the same have been paid, which spirits are either drawn so low, or, by mixing the same with water, made of so mean a quality, that of themselves they are of little or no value; and by having those spirits in their custody, the said dealers have opportunities of increasing their stocks of foreign brandy spirits or strong waters, which they either run themselves, or procure others to do it for them; and when such increase is discovered by the officers of the excise, the same is pretended to have been made by a mixture of the said mean *British* spirits with their foreign brandy spirits or strong waters, whereas in truth they really destroy the said *British* spirits, and do not mix the same with their foreign goods, whereby the practice of running the same is become difficult to be found out and discovered, and the pernicious trade of running the said foreign brandy spirits or strong waters successfully

carried

carried on; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, all dealers in foreign brandy spirits or strong waters, who shall then have; or from thenceforth receive, into their custody any *British* spirits, shall keep the same separate and apart, and in separate cellars, vaults, or other places; from their foreign brandy spirits or strong waters; upon pain of forfeiting the sum of ten shillings for every gallon of *British* spirits which shall be found in any vault, cellar, or other place, where any dealer in foreign brandy spirits or strong waters shall have or keep any foreign brandy spirits or strong waters, together with the casks and other vessels wherein the same *British* spirits shall be found.

Dealers in foreign brandy, &c. to keep them separate from *British*, on penalty of 10s. for every gallon *British*, and forfeiture of casks.

XII. And it is hereby further enacted by the authority aforesaid, that in case any officer of the excise shall find any increase of foreign brandy spirits or strong waters in the hands of any such dealer, over and above the quantity which such officer found in such dealers custody at the time of such officers last preceding survey upon such dealer, such increase shall be deemed and taken to be made by foreign brandy spirits or strong waters, for which no duties were paid, and which had been privately brought by such dealer into the place where such increase shall be found, without any permit or certificate of the payment of the duty thereof, or any previous entry or notice to any officer of excise of bringing the same; and so much of the said foreign brandy spirits or strong waters as shall be found so increased, shall, together with the cask or other vessel wherein the same shall be so contained, be forfeited and lost, and shall and may be seized and secured by such officer and officers of excise, who shall so find and discover the same, unless the owner thereof shall make it appear that such increase was made either by mixing some of his stock of *British* spirits, whereof the officer of excise had taken an account, with his foreign brandy spirits or strong waters, in the presence of the officer of excise of the division where the said increase shall be found, or by foreign brandy spirits or strong waters, brought into the place where such increase shall be found, with a permit or certificate of the payment of the duties thereof, or that the same had been formerly condemned, or was part of some persons stock in hand on the first day of *August* one thousand seven hundred and twenty, and that due notice was given to the officer of excise at the said division, of the bringing in the same, before the same was so brought in.

Increase of foreign brandy, &c. found after survey, deemed brandy without permit, &c.

Such brandy, &c. with cask, forfeited.

XIII. And whereas many retailers of foreign brandy spirits or strong waters, are furnished with the brandy spirits or strong waters which they retail, by persons who run the same, or their accomplices, in small quantities; viz. less than one gallon at a time; and when the officers of excise find such small quantities in the hands of such retailers, they refuse to produce any permit or certificate for the same, alledging that no such permit or certificate are required by law for any quantity of such brandy spirits or strong waters, under the quantity of one gallon, whereby the runners thereof find means to dispose of great quantities of such run brandy spirits or strong waters; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, no foreign brandy spirits or strong waters, although the same be under the quantity of one gallon, shall be received or taken into the custody or possession of any such retailer, or any person or persons for the use of any such retailer, without a permit or certificate signed by some officer of the customs or excise, signifying that the duties thereof were paid or secured to be paid, or that the same had been condemned as forfeited, or was part of some persons stock in hand on the first day of *August* one thousand seven hundred and twenty; upon pain of forfeiting all such foreign brandy spirits or strong waters, as shall be found in the custody of such retailer, or any other person or persons for the use of any such retailer, without a permit or certificate, together with the cask bottle or other vessel,

Foreign brandy, though less than one gallon, without permit, &c. forfeited, with cask.

6 Geo. I. c. 21. § 17.

wherein

wherein the same shall be found; any law statute or provision, to the contrary thereof in any wise notwithstanding.

Prosecutions
of persons
running brandy,
&c. removing from
their abode,
&c.

XV. And whereas several persons guilty of the clandestine running of brandy, or other customable and prohibited goods, or of receiving such goods knowing the same to have been so run, do frequently remove from their usual places of abode into some other county, and are there called by other than their true names; to avoid their being prosecuted with effect for such their notorious offences; be it therefore further enacted by the authority aforesaid, that if any person or persons shall, after the said five and twentieth day of *March* one thousand seven hundred and twenty two, be guilty of any offence or offences, contrary to the true intent and meaning of this or any other act of Parliament made for the preventing clandestine running of brandy or other customable or prohibited goods, or of receiving such goods into his or their house shop or warehouse, custody or possession, knowing the same to be so run, such person and persons shall and may be prosecuted for any of the offences or matters aforesaid, by action, bill, plaint or information; and thereupon a *capias* in the first process, specifying the sum of the penalty sued for, shall and may issue; and such person or persons shall be obliged to give sufficient bail or security, by natural born subjects or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court out of which such *capias* shall issue, at the day of return of such writ, to answer such suit and prosecution, and shall likewise at the time of such appearing, give sufficient bail or security by such persons as aforesaid in the said court, to answer and pay all the forfeitures and penalties incurred for such offence or offences, in case he or they shall be convicted thereof, or to yield his or their body or bodies to prison.

3 Ann. c. 7.

3 Ann. c. 13.

XVI. And whereas by two several acts passed in the eighth year of the reign of her late Majesty Queen *Anne*, the one intituled, *An act for granting to her Majesty new duties of excise, and upon several imported commodities, and for other purposes therein mentioned*; the other intituled, *An act for continuing several impositions, additional impositions and duties upon goods imported, to raise money by way of loan, for the service of the year one thousand seven hundred and ten, and for taking off the over-sea duty on coals exported in British bottoms, and for better preventing frauds in drawbacks upon certificate goods, and other purposes therein mentioned*; it is thereby respectively enacted, that if any sort of goods whatsoever, liable to the payment of duties, be unshipped with intention to be laid on land (customs and other duties not being first paid or secured) or if any prohibited goods whatsoever be imported into any port of *Great Britain*, or in case any tobacco, or other foreign goods contained or specified in any certificate, whereupon any drawback is to be made, or whereupon any debenture is to be made forth for such drawback, shall, when shipped for exportation, be landed again in any part of *Great Britain*, (except as therein is excepted) the vessels and boats and all the horses and other cattle and carriages whatsoever, used in the landing, relanding, removing, carriage or conveyance, of the aforesaid goods shall be forfeited and lost, and may be sued for recovered and distributed in such manner, as by the said act is provided and directed; which laws have not had the good effects thereby proposed, in regard that the keeping or maintaining the horses so seized, from the time of seizure to the time of condemnation in his Majesty's court of exchequer, is very chargeable, and for that the charge of condemning such vessels boats and horses as aforesaid is very great, whereby officers are discouraged from making such seizures, and the smugglers encouraged in their illegal practices; be it therefore enacted by the authority aforesaid, that all seizures of vessels or boats of the burthen of fifteen tons or under, which shall be made after the twenty fifth day of *March* one thousand seven hundred and twenty two, by virtue of the said acts or either of them, or any other act relating to the revenue of customs, for carrying

Seizures of vessels,
&c. of 15
tons or under.

or conveying uncustomed or prohibited goods from ships inward, or for relanding certificate or debenture goods from ships outwards; and that all seizures of horses, or other cattle or carriages whatsoever, which shall be made after the twenty fifth day of *March* one thousand seven hundred and twenty two, for being used in the removing carriage or conveyance of such goods, contrary to the said acts or any of them; shall and may be examined into, proceeded upon, heard, adjudged and determined, by and before two or more of his Majesty's justices of the peace, residing near the place where such seizure shall be made, in such manner and after such summons or public notice given, as by an act passed in the sixth year of his present Majesty, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office and house-money*, seizures of brandy, arrack, rum, spirits or strong waters (except as therein is excepted) may be examined into, proceeded upon, heard, adjudged and determined, before two or more of his Majesty's justices of the peace; and such their respective judgements shall be and are hereby declared to be taken and adjudged to be good valid and effectual in the law, and final to all intents and purposes whatsoever, and not liable to any appeal, or any writ or writs of *certiorari*; No *certiorari*. any law statute or provision to the contrary notwithstanding. ^{6 Geo. I. c. 21. § 20.}

XVII. Provided always, and be it enacted by the authority aforesaid, that any two or more justices of the peace of the cities of *London* and *Westminster*, shall have the like power and authority in the summoning, examining, proceeding, hearing, adjudging and determining such seizures, as are or shall be made within the cities of *London* or *Westminster* respectively, as any two justices of the peace of any other county or place have; any law or custom to the contrary notwithstanding. ^{Justices of London, &c. to have like power as other Justices.}

XVIII. And whereas foreign goods are frequently taken in at sea by masters of coasting vessels, who privately land the same, to the prejudice of the revenue and the encouragement of the foul traders; for the prevention whereof, be it further enacted by the authority aforesaid, that if any goods brought or coming into any port within the kingdom of *Great Britain*, from any other port within the said kingdom, by coast-cocquet, transire, let-pass or certificate, in any ship or vessel, shall, from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, be unshipped to be landed or put on shore before such cocquet, transire, let-pass or certificate, shall be delivered to the customer or collector and comptroller of the port or place of her arrival; and warrant or sufferance made and given from such customer collector and comptroller for the landing or discharging thereof, the master, purser, boatswain or other mariner, taking charge of such ship or vessel out of which the goods shall be landed or put on shore, knowing and consenting thereunto, shall forfeit the value of the goods so unshipped; and if any goods of foreign growth production or manufacture, coming coastwise as aforesaid, shall be landed without the presence of an officer of the customs, such foreign goods or the value thereof, shall be forfeited and lost; any law custom or usage, to the contrary notwithstanding. ^{Goods brought from one port to another, &c. unshipped before cocquet delivered, forfeited. Foreign goods landed without presence of officer, forfeited.}

XXIV. And whereas doubts have arisen and been made of and concerning the seizing of such brandy, arrack, rum, spirits and strong waters, as well foreign as *British*, and also of such foreign exciseable liquor, as by act or acts relating thereto now in force, are in several and respective cases enacted and declared to be forfeited; now to clear all doubt and question therein or relating thereto, be it enacted and declared by the authority aforesaid, that the liquors aforesaid, every or any of them, which have been, are, is, or hereafter shall be forfeited by any act or acts of Parliament now in force, or hereafter to be made, together with the casks, bottles, vessels or other package containing the same, ought to be, and from time to time shall and may be seized by any officer or officers of the customs or excise respectively, ^{Seizures how and by whom to be made.}

tively, or by such person or persons who are or shall be deputed or authorized thereto, by warrant from the lord treasurer or under treasurer, or by special commission from his Majesty under the great seal or privy seal, but by none other or others whatsoever.

Resisting of-
ficer, &c. for-
feits 40*l*.

See 9 Geo. 2.
c. 35. § 28, 29.

XXV. And be it further enacted by the authority aforesaid, that if from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, any person or persons whatsoever, shall assault, resist, oppose, molest, obstruct or hinder any officer or officers of customs or excise, in the due seizing or securing any brandy, arrack, rum, spirits or strong waters, either foreign or *British*, or any foreign exciseable liquors, which by any officer or officers of customs or excise, shall or may be seized by virtue or in pursuance of this or any other act or acts now in force, or hereafter to be made, or shall by force or violence rescue, or shall cause or procure to be rescued, any brandy, arrack, rum, spirits or strong waters, *British* or foreign, or any foreign exciseable liquors, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt or endeavour so to do, or shall at or after such seizure, stove break or otherwise destroy or damage any cask vessel or bottle containing such brandy, arrack, rum, spirits or strong waters, *British* or foreign, or such foreign exciseable liquor, the party or parties so offending, shall, for every such offence, forfeit and lose the sum of forty pounds.

General issue.

XXVI. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, that the defendant or defendants in such action or suit, may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by authority of the said act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as the defendant or defendants hath or have in other cases by law.

Treble costs.

Continued to
29 Sept. 1767,
&c. by 33 Geo.
2. c. 16.

XXVII. Provided always, and it is hereby further enacted by the authority aforesaid, that this present act shall continue and be in force for the space of two years, commencing from the twenty fifth day of *March* one thousand seven hundred and twenty two, and from thence to the end of the then next session of Parliament, and no longer.

Anno nono

GEORGE II Regis.

C A P. III.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, to raise Money by way of Lottery, for the Service of the Year one thousand seven hundred and twenty three.

[So much as is not expired, and relates to the allowance for Malt lost.]

SECT.
XXXV.

AND whereas by an act of Parliament made in the twelfth ^{12 Ann. §. 1.} year of the reign of her late Majesty Queen Anne, for ^{C. 2. § 14. & 27.} granting to her Majesty duties upon malt, mum, cyder and perry, and for other purposes therein contained, several provisions were made for allowance for damages sustained by the proprietors of malt sunk or cast away in any vessel or lighter, on transportations from one part of this kingdom to another, or burnt or damaged by fire; which provisions have not proved sufficient to answer the intentions of the said act; be it therefore further enacted by the authority aforesaid, that from and after the twenty fifth day of *March* one thousand seven hundred and twenty three, and after the duties by the said recited act imposed on malt, and hereby continued, are paid by the malster or maker of malt, if any quantity of malt shall unfortunately happen to be destroyed or damaged by fire, or shall perish or shall be damaged by the casting away of, or by any inevitable accident happening to any barge or vessel, in which the said malt shall be transporting or transported from any part of this kingdom to another, or put on board for that purpose; it shall and may be lawful to and for the respective proprietors of such malt to make proof thereof on oath of one or more credible witnesses, of the respective malsters makers or owners thereof having paid the said duty, either before the justices of the peace of the county riding or division where such malt was loaded, or put on board or made, or kept at the time of such loss or damage happening, or next adjoining to the place where such accident shall happen, at their quarter sessions, or before the commissioners of the duty of excise for the time being, or the major part of them; who are hereby severally and respectively impowered in cases where proof shall be made that such malt was intirely lost or totally destroyed and that the duties thereof were paid, to grant a certificate thereof, and of the amount of the duty of such malt so lost or destroyed; upon producing of which certificate to the officer appointed to collect the said duty, he shall be obliged to repay or allow to the said proprietor or proprietors of the said malt, out of the duties arising by malt, so much money as the sum certified to have been paid for the duty of the malt so lost or destroyed shall amount unto; and in cases where the malt shall not be totally lost or destroyed, but damaged only, they the said justices and commissioners in such cases, are hereby respectively impowered upon proof of such damage and of payment of the duties, to determine and settle the *quantum* of such damage, and to give a certificate under their respective hands and seals of the sum allowed for and in respect of such damage; which allowance, where the malt is so damaged only, shall bear the same proportion to the whole duty of the malt so damaged, as the said damage shall appear to bear to the value of the said malt before it was so damaged; which certificate being produced to the officer appointed to collect the said duty, he shall be obliged to repay or allow

Relief for
malt, &c. lost
burnt or da-
maged, &c.

to the said proprietor or proprietors of the said malt so damaged, out of the duties arising by malt, so much money as the sum certified as aforesaid, shall amount unto.

Notice to collector, &c. six days before quarter sessions, &c.

XXXVI. Provided always, that the person or persons who shall have sustained such loss or damage, or their agent or agents, shall give or leave notice thereof in writing with the collector of the excise of the division or collection next adjoining to the quarter sessions of the justices of the peace, to which such person or persons intend to apply for such allowance or certificate, or to the solicitor of and for the excise, of such loss and damage, and intentions to apply to such justices or commissioners for an allowance in respect thereof, six days at least before the beginning of such quarter sessions, or application to such commissioners; and shall apply for such relief in the premises, within one month after the loss or damage happening.

Relief to be applied for in a month after loss, &c.

XXXVII. Provided also, that after any of the said justices or commissioners shall have once examined and ascertained such loss or damage, the same shall never after be examined into by any other of the said justices or commissioners.

Anno decimo

GEORGE II Regis.

C A P. X.

An Act for repealing certain Duties therein mentioned, payable upon Coffee, Tea, Cocoa Nuts, Chocolate and Cocoa Paste, imported; and for granting certain inland Duties in lieu thereof; and for prohibiting the Importation of Chocolate ready made, and Cocoa Paste; and for better ascertaining the duties payable upon Coffee Tea and Cocoa Nuts imported; and for granting Relief to Robert Dalzell, late Earl of Carnwath.

MA Y it please your most excellent Majesty; whereas by an act of Parliament made in the sixth year of the reign of his late Majesty King *William* of glorious memory, intituled *An act for* 6 & 7 W. 3. *granting to his Majesty several additional duties upon coffee, tea, chocolate and spices, towards satisfaction of the debts due for transport service for the reduction of Ireland,* several additional and other duties and impositions herein after mentioned, were granted to his Majesty for and upon coffee, cocoa nuts, chocolate, cocoa paste and tea, which should be imported into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, at any time after the first day of *May* in the year of our Lord one thousand six hundred and ninety five, and before the second day of *May* in the year of our Lord one thousand six hundred and ninety eight, over and above all duties before that time payable for the same at the *Custom-House*; that is to say, for every hundred weight of coffee imported as aforesaid, accounting one hundred and twelve pounds to the hundred, fifty six shillings of lawful *English* money: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of *England*, fifty six shillings: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place from whence they may by law be imported, four pounds and four shillings of like lawful *English* money: for every pound of chocolate ready made, imported as aforesaid, one shilling: for every pound of cocoa paste imported as aforesaid, two shillings: for every pound of tea regularly imported as aforesaid, from whence the same might have been lawfully imported before the making that act, one shilling: for every pound of tea imported as aforesaid, from *Holland*, or any other country not the place of its growth or usual shipping, two shillings and six pence per pound weight: and so proportionably for any greater or lesser quantity of any of the commodities imported as aforesaid respectively. And whereas 3 & 4 Ann. by an act of Parliament made in the third year of the reign of her late Majesty Queen *Anne*, intituled *An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices and pictures; and upon hawkers pedlars and petty chapmen; and upon muslins; and for granting new duties upon several of the said commodities; and also upon callicoes China ware and drugs;* several new and additional rates and sums of money herein after mentioned were granted to her said Majesty, her heirs and successors, for and upon all and all manner of coffee, cocoa nuts, chocolate, cocoa paste and tea, which should be imported into the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, at any time or times after the first day of *February* one thousand seven hundred and four, and before the twenty fourth day of *June*

one thousand seven hundred and ten, over and above all duties and additional duties before that time payable for the same, or any of them, by any other law then in force, and over and above the duties herein before mentioned, the new and additional rates and sums of money following; that is to say, for every hundred weight of coffee imported as aforesaid, accounting one hundred and twelve pounds to the hundred, fifty six shillings of lawful *English* money: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of *England*, fifty six shillings: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place from whence they may by law be imported, four pounds and four shillings of like lawful *English* money: for every pound of chocolate ready made and imported as aforesaid, one shilling: for every pound of cocoa paste imported as aforesaid, two shillings: for every pound of tea regularly imported as aforesaid, from whence the same might lawfully have been imported before the making of the said act of the sixth year of his said late Majesty's reign, one shilling: for every pound of tea imported as aforesaid, from *Holland*, or any other country, not the place of its growth or usual shipping, two shillings and six pence: and so proportionably for any greater or lesser quantity of any the commodities imported as aforesaid respectively. Which said several rates and duties herein before particularly mentioned, were, by several acts of Parliament, continued and made payable to her said Majesty, her heirs and successors, to the twenty fourth day of *June* one thousand seven hundred and fourteen. And whereas by an act of Parliament made in the seventh year of the reign of her said late Majesty Queen *Anne*, intituled *An act for enlarging the capital stock of the bank of England, and for raising a further supply to her Majesty for the service of the year one thousand seven hundred and nine*, all the said several rates and duties upon coffee, cocoa nuts, chocolate, cocoa paste and tea, herein before particularly mentioned, which should be imported or brought into *Great Britain* from and after the twenty third day of *June* one thousand seven hundred and fourteen, should be paid and payable to her said Majesty, her heirs and successors for ever, for the purposes in the said last mentioned act expressed, subject nevertheless to the proviso or condition of redemption in the same act contained relating thereto: and whereas by an act made in tenth year of the reign of her said late Majesty Queen *Anne*, amongst other things for laying additional duties upon hides and skins, vellum and parchment, and new duties on starch, coffee, tea, drugs, gilt and silver wire, several new rates and duties upon all coffee and tea which should be imported or brought into *Great Britain* at any time or times within or during the term of thirty two years, to be reckoned from the seventeenth day of *June* one thousand seven hundred and twelve, over and above all other customs subsidies and duties imposed upon or payable for the same; that is to say, for all coffee imported as aforesaid, twelve pence for every pound weight *averdupois*, and proportionably for a greater or lesser quantity: for all kinds of tea imported from any place or places within the limits of the charter granted to the *East India* company, two shillings for every such pound weight: and for all kinds of tea imported from any other place or places, five shillings for every such pound weight: and proportionably for greater or lesser quantities of tea. And whereas by an act made in the third year of your Majesty's reign, amongst other things for redeeming the duties and revenues which were settled to pay off principal and interest, on the orders made forth on four lottery acts passed in the ninth and tenth years of her said late Majesty's reign, the said last mentioned rates and duties upon coffee and tea are continued and made payable to your Majesty your heirs and successors for ever, for the purposes in the same act prescribed and directed, subject to such provisos and powers of redemption as are in and by the same act contained and prescribed of and concerning the same, as by the said several acts, relation being had to them

7 Ann. c. 7.

10 Ann. c. 26.
§ 32.

3 Geo. 1. c. 7.

them respectively, more at large may appear. And whereas the duties now subsisting upon coffee, tea, cocoa nuts, chocolate and cocoa paste, are or may be very much lessened, not only by the clandestine importation thereof from parts beyond the seas, but also by the fraudulent relanding of the same, after the same have been exported from this kingdom for foreign parts and the duties thereupon drawn back, without paying any duties for the same, contrary to the true intent and meaning of the several acts relating to the said duties, and to the ruin of the fair traders in the said commodities: for remedy whereof, and for the more effectual securing a revenue to your Majesty to arise by the said coffee, tea, cocoa nuts, chocolate and cocoa paste, we your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty four, the several duties upon coffee and tea granted by the said act of Parliament made in the sixth year of the reign of his said late Majesty King *William* the third, and by the said act of Parliament made in the third year of the reign of her said late Majesty Queen *Anne*, and by the said act of Parliament made in the tenth year of the reign of her said late Majesty Queen *Anne*, for several terms of years in the said respective acts mentioned, and which have been since continued by several acts of Parliament, and made perpetual, subject to redemption by Parliament as aforesaid; and the several duties upon cocoa nuts, granted by the said act of the sixth year of the reign of his said late Majesty King *William*, and by the said act of the third year of the reign of her said late Majesty Queen *Anne*, for several terms of years in the same respective acts mentioned, and which have been since continued by several acts of Parliament, and made perpetual, subject to redemption by Parliament as aforesaid, shall cease, determine, and be no longer paid or payable; any thing in the before mentioned acts to the contrary thereof in any wise notwithstanding.

II. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no chocolate ready made, or cocoa paste, shall be imported or brought into *Great Britain* from any part or parts beyond the seas; upon pain of forfeiting all such chocolate ready made, and cocoa paste, which shall be so brought in contrary to the true intent and meaning of this act, together with double the value thereof, and the bags, casks, boxes, and other package, wherein the same shall be contained.

III. And to the intent that no failure or deficiency may accrue or happen in the respective funds to which the duties upon coffee, tea, cocoa nuts, chocolate and cocoa paste, by this act determined, were appropriated and applicable by the determination of the aforesaid duties, and by the prohibition of the importation of chocolate ready made, and cocoa paste; be it further enacted by the authority aforesaid, that, from and after the twenty fourth day of *June* one thousand seven hundred and twenty four, in lieu thereof, the respective inland duties herein after mentioned, be by this act charged and imposed upon all coffee and tea from thenceforth to be sold in *Great Britain*, and upon all chocolate from thenceforth to be made or sold in *Great Britain*, to be paid in manner herein after mentioned; that is to say,

IV. Upon all coffee so to be sold in *Great Britain*, a duty after the rate of two shillings per pound weight averdupois, and in that proportion for a greater or lesser quantity, over and above all customs subsidies and duties which shall then remain payable to his Majesty for the same, upon the importation thereof.

On coffee, 2s. per lb.
By 5 Geo. 2. c. 24. only 1s. 6d. on plantation coffee. Additional duty of 1s. per lb. on coffee, by 32 Geo. 2. c. 10. § 10.

V. Upon

On tea 4s. per lb.

Repealed, and other duties laid on tea by 18 Geo. 2. c. 26.

On chocolate, 1s. 6d. per lb.

Additional duty of 9d. per lb. by 32 Geo. 2. c. 10. § 10.

King to appoint commissioners.

V. Upon all tea so to be sold in Great Britain, a duty after the rate of four shillings per pound weight averdupois, and in that proportion for a greater or lesser quantity, over and above all customs subsidies and duties which shall then remain payable to his Majesty for the same, upon the importation thereof.

VI. And upon all chocolate so to be made or sold in Great Britain, a duty after the rate of one shilling and six pence per pound weight averdupois, and in that proportion for a greater or lesser quantity, to be paid by the respective makers or sellers thereof.

VII. And for the better ascertaining, charging, collecting, levying, raising and securing the several rates and duties by this act imposed upon all coffee and tea which shall be sold to be consumed in Great Britain, and upon all chocolate which shall be made or sold in Great Britain, from and after the said twenty fourth day of June one thousand seven hundred and twenty four, and for preventing frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as his Majesty, his heirs or successors, or any three or more of the commissioners of his Majesty's treasury, or the high treasurer of Great Britain for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be his Majesty's commissioners for the receipt and management of the said inland duties by this act set and imposed upon coffee tea and chocolate as aforesaid within Great Britain: which said last mentioned commissioners, or the major part of them respectively, shall and have hereby power, by commission or commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid: and that the said commissioners and officers, so to be appointed for the said inland duties upon coffee tea and chocolate hereby granted, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall from time to time think reasonable to establish or allow in that behalf: and that the respective commissioners for the said inland duties hereby imposed upon coffee tea and chocolate, shall from time to time cause all the monies to arise by or for the same duties (the necessary charges of raising levying and accounting for the same excepted) to be paid into the receipt of his Majesty's exchequer distinctly and apart from all other branches of the public revenues, for the purposes in this act expressed, under the like penalties forfeitures and disabilities as are herein after inflicted for diverting or misapplying any money by this act appropriated.

Monies to be paid into the exchequer.

Powers, &c. in excise acts, applied to this act.

12 Car. 2. c. 24.

VIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise, upon beer ale or other liquors, are provided settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying the inland duties upon coffee tea and chocolate hereby granted, during the continuance of this act; as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were

were particularly repeated and again enacted in the body of this present act.

IX. And be it further enacted by the authority aforesaid, that on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, all and every druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, and all and every other person or persons, bodies politic and corporate, who shall then be a feller of, or a dealer in coffee tea or cocoa nuts, or any or either of them, or shall be a maker or feller of chocolate either by wholesail or retail, shall make a true and particular entry in writing, of all ware-houses, store-houses, rooms, shops, cellars, vaults, and other places by him her or them respectively made use of for the keeping of coffee, tea, cocoa nuts or chocolate, or making of chocolate, at the office to be appointed for the said inland duties hereby set and imposed, within the compass or limits whereof such respective ware-houses, store-houses, rooms, shops, cellars, vaults and other places shall be situated; and also of all coffee, tea, cocoa nuts and chocolate, which, at the time of making such respective entries, shall be in such ware-houses, store-houses, rooms, shops, cellars, vaults and other places, and every of them respectively; upon pain of forfeiting the sum of two hundred pounds, for every such ware-house, store-house, room, shop, cellar, vault or other place, which from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, shall be so made use of by any such druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, or any other person or persons, bodies politic or corporate respectively, without making such entry thereof as aforesaid, together with the coffee, tea, cocoa nuts and chocolate, which shall be found therein, and also the canisters, bags, jars, tubs, boxes, casks and other vessels or package whatsoever containing the same.

Druggists, &c.
in 1724, to enter their ware-houses, &c.
and coffee, &c.

200 l. penalty
for every place
not entered,
and the coffee,
&c. forfeited.

X. And be it further enacted by the authority aforesaid, that all and every druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, and all and every other person or persons, bodies politic and corporate whatsoever, who, after the said twenty fourth day of *June* one thousand seven hundred and twenty four, shall become a feller or sellers, dealer or dealers, in coffee, tea, cocoa nuts or chocolate, either by wholesale or retail, or maker of chocolate, shall, before he she or they shall take any such coffee, tea, cocoa nuts or chocolate, into his her or their custody or possession, make the like particular entry in writing of the several and respective ware-houses, storehouses, rooms, shops, cellars, vaults and other places, intended by him her or them respectively to be made use of for the keeping of coffee, tea, cocoa nuts or chocolate, or for the making of chocolate; on pain of forfeiting the sum of two hundred pounds for every such ware-house, store-house, room, shop, cellar, vault, or other place so made use of by such last mentioned druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, or any other person or persons, bodies politic or corporate respectively, without making such entry as aforesaid, and the coffee, tea, cocoa nuts and chocolate, which shall be found therein, and also the canisters, bags, jars, tubs, boxes, casks and other vessels or package whatsoever containing the same.

Dealers afterwards to make entries.

200 l. for every such place not entered, and all coffee, &c. forfeited.

XI. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts or chocolate, shall be brought into any such before mentioned warehouse, store-house, room, shop, cellar, vault or other place made use of by such druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, or such other person or persons, body politic or corporate, without his her or their first giving notice thereof to the officer for the said inland duties, hereby set and imposed, of the division or place in which such ware-house, store-house, room, shop, cellar, vault or other

No coffee, &c. to be brought in without notice and certificate, on pain of forfeiture and of the treble value.

COFFEE TEA and CHOCOLATE.

place, in which such coffee, tea, cocoa nuts or chocolate, are intended to be lodged, and producing to the said officer, and leaving with him, an authentic certificate, signed by the officer for the said inland duties, hereby set and imposed, of the division from whence such coffee, tea, cocoa nuts or chocolate shall be brought, that, in case of coffee tea or chocolate, the inland duties charged or chargeable by this act upon the said coffee tea or chocolate, so intended to be brought in as aforesaid, have been actually paid, or that the same hath been condemned as forfeited, or was part of the stock in hand of some druggist, grocer, chandler, coffee-house-keeper or chocolate-house-keeper, or other person or persons, body politick or corporate, selling or dealing in coffee tea or chocolate, or making of chocolate, and in case of bringing in cocoa nuts, that the same have been duly entered with the officer or officers of his Majesty's customs, or that they were condemned as forfeited, or were part of the stock in hand of some druggist or other person selling or dealing therein, upon or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, of which an account of such coffee, tea, cocoa nuts and chocolate, had been taken on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, and expressing the quantity and quality thereof, and at what place the said inland duties were so paid for the said coffee tea or chocolate, or at what port or place the customs and duties were so paid for such cocoa nuts, or the said coffee, tea, cocoa nuts or chocolate, were condemned, or of whose stock in hand the same was part; on pain of forfeiting the coffee, tea, cocoa nuts or chocolate, so brought in without such notice and certificate as aforesaid, and treble the value thereof, together with the canisters, bags, jars, tubs, boxes, casks and other vessels or package whatsoever containing the same.

Officers by day
may enter
ware-houses,
&c. and take
account.

Owners to assist
in weighing,
and to keep
scales.

Penalty 100 l.

On oath of sus-
picion of con-
cealing, &c.
coffee, &c.

XII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, it shall and may be lawful for the officers for the said inland duties hereby set or imposed, or any of them from time to time, and at all times by day, to enter into all and every the ware houses, store-houses, rooms, shops, cellars, vaults and other places made use of for keeping or making any coffee, tea, cocoa nuts or chocolate, by any druggist, grocer, chandler, coffee-house keeper, chocolate-house-keeper, or other person or persons, body politic or corporate, selling or dealing in coffee, tea, cocoa nuts or chocolate by wholesale or retail, or making chocolate; and by weighing gaging or otherwise to take an account of the quantity and sorts of the said commodities, which shall at any time be in their or any of their custody; in the weighing whereof the owners of any of the said commodities, or some on their behalf, shall be aiding and assisting to the said officers, and keep sufficient just weights and scales to be made use of by the said officers for that purpose. And if any such druggist, grocer, chandler, coffee-house-keeper or chocolate-house-keeper, or other person or persons, body politick or corporate, selling or dealing in coffee, tea, cocoa nuts or chocolate by wholesale or retail, or making chocolate, shall hinder or refuse the said officers, or any of them, to enter into such his her or their ware-houses store-houses, rooms, shops, cellars, vaults or other places, or to take such account as aforesaid, or shall neglect to keep sufficient just weights and scales to be made use of by the said officers for the purpose aforesaid, or shall keep any false weights or scales, or shall neglect or refuse to assist the said officers in the weighing as aforesaid, or shall let hinder or obstruct any of the said officers in the execution of the powers and authorities given to him or them by this act, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

XIII. Provided always, and it is hereby further enacted by the authority aforesaid, that in case any officer or officers for the said duties by this act granted, shall have cause to suspect that any coffee, tea, chocolate or cocoa nuts,

nuts, shall be fraudulently hid or concealed in any place whatsoever, either entered for the keeping of the same as aforesaid, or not entered, with an intent to defraud his Majesty of his duties thereon, then, and in such case, if such place shall be within the cities of *London* or *Westminster*, or within the limits of the weekly bills of mortality, upon oath made by such officer or officers before the commissioners for the duties by this act granted, or any two or more of them, or in case the same shall be in any other part of *Great Britain*, upon oath made by such officer or officers, before one or more justice or justices of the peace of the county, riding, division or place where such officer or officers shall suspect the same to be so hid or concealed, setting forth the ground of such his or their suspicion; it shall and may be lawful to and for the said commissioners for the said duties, or justice or justices of the peace respectively before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant or warrants under his or their respective hands and seals, to authorize and empower such officer or officers by day or by night, but if in the night time then in the presence of a constable or other lawful officer of the peace, to enter into all and every such place or places where he or they shall so suspect such coffee, tea, chocolate or cocoa nuts, shall be so fraudulently hid or concealed, and seize and carry away all such coffee, tea, chocolate and cocoa nuts, which he or they shall then and there find so fraudulently hid and concealed, as forfeited for his Majesty's use, together with all and every the bags, canisters, boxes, casks and other package or things wherein the same shall be contained. And if any person or persons whatsoever shall let obstruct or hinder any of the officers for the said duties by this act granted, from entering such places where he or they shall suspect such coffee, tea, chocolate or cocoa nuts, shall be so fraudulently hid or concealed as aforesaid, or in seizing and carrying away such coffee, tea, chocolate and cocoa nuts, which shall be so hid or concealed, together with the bags, canisters, boxes, casks, or other package or things where the same shall be contained, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of one hundred pounds to be recovered as aforesaid.

commissioners
or a justice
may empower
officers to en-
ter and carry
away coffee,
&c. concealed.

Obstructing,
forfeits 100*l*.

XIV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts or chocolate, shall be sold uttered or exposed to sale, either by wholesale or retail, but when the same shall be in some or one of the said ware-houses, store-houses, rooms, shops, cellars, vaults or other places so entered as aforesaid, or in some or one of the ware-houses to be approved of by the commissioners of his Majesty's customs for the keeping of coffee tea and cocoa nuts, in pursuance of this act; upon pain of forfeiting all such coffee, tea, cocoa nuts and chocolate, which shall be so sold uttered or exposed to sale, when the same shall be in any other place or places than those entered or approved as aforesaid, and treble the value thereof, together with the canisters, bags, jars, tubs, boxes, casks, and other vessels or package whatsoever containing the same.

No coffee, &c.
to be sold but
in places en-
tered, on pain
of forfeiture
and the treble
value.

XV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, where any such coffee, tea, cocoa nuts or chocolate, shall be sold in any of the said entered places, in any quantity above the weight of six pounds, the officer or officers for the inland duties hereby set and imposed, of the respective divisions or places where the same shall be so sold, shall be obliged and are hereby required from time to time, upon request of the seller or sellers thereof, without fee or reward, to give to the respective buyer or buyers thereof, certificates in writing signed by the respective officer or officers; expressing the quantities so sold, and the name and names of the respective buyers and sellers thereof, and that the duties by this act granted on such coffee tea or chocolate so sold have been paid, or that such cocoa nuts have been duly entered with the officer or officers of his Majesty's customs,

For above 6*lb*.
of coffee, &c.
sold, officer to
give a certifi-
cate.

customs, or that the same have been condemned as forfeited, or were part of such stock in hand as aforesaid; which certificate shall be left with the officer or officers for the said duties of the respective divisions, to which the same is or are intended to be carried, to satisfy the said officers, that no duties are to be answered for the same, that the seizing thereof may be prevented.

Above 6 lb.
carrying with-
out permit,
forfeited.

XVI. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts or chocolate, exceeding the quantity of six pounds weight, shall be removed or carried from any part of this kingdom by land or by water, without a permit or certificate signed by one or more of the officers for the said inland duties hereby set and imposed; signifying and certifying the names and places of abode of the buyer and seller, and expressing the quantity and species of the commodity so permitted or certified for, and that his Majesty's inland duties chargeable by this act upon coffee tea and chocolate, have been duly paid and satisfied, or that the cocoa nuts have been duly entered as aforesaid, or that the same have been condemned as forfeited, or were part of such stock in hand as aforesaid; upon pain of forfeiting the coffee, tea, cocoa nuts or chocolate, which shall be found carrying from one place to another without such permit or certificate, together with the canisters, bags, jars, tubs, boxes, casks, and other vessels or package whatsoever containing the same; which permit or certificate shall be left with the officer of the division to which the same shall be carried, to prevent the seizure thereof; in which permits or certificates the officers who grant the same, shall express and limit the time for which the same shall continue in force.

The time for
such permit to
be in force to
be expressed.

Times for
making entries
of chocolate.

Every week
within the
weekly bills.
Every six
weeks in other
parts.

50 l. for neg-
lect.

Entry upon
oath.

Before whom
oaths to be
made.

XVII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, all and every person and persons whatsoever, who shall be a maker of chocolate, or the respective person or persons for whose use he she or they shall make any chocolate, in case the same be made in *London* or *Westminster*, or in any parts within the limits of the weekly bills of mortality, shall weekly and every week, and in case the same shall be made in any other part of *Great Britain*, shall once in every six weeks, make a true and particular entry in writing at the next office for the said inland duties hereby set and imposed, of all chocolate which shall be made by or for him her or them within such week or six weeks respectively; which said entries shall contain the weight of all chocolate by or for him her or them respectively made, within the time to which the same respectively relates; on pain of forfeiting for every neglect of entry, the sum of fifty pounds. Which entry shall be made upon oath by the said makers or proprietors respectively, or by his her or their chief workman or servant employed therein, according to the best of their knowledge and belief; unless such maker or proprietor or their respective workmen or servants, making such entry or entries as aforesaid, be a known *Quaker*, in which case the solemn affirmation of such maker or proprietor, or his her or their workman or servant making such entry, shall and may be taken instead of such oath. And the said entries oaths and affirmations to verify the same, shall for such chocolate as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers, as shall be appointed by the respective commissioners for the said inland duties, or the major part of them, for the time being; who shall attend at the general office for that purpose in *London* or *Westminster*, who have hereby power to administer the same; and for all chocolate which shall be made in other parts of *Great Britain*, with and by the collectors and supervisors of the district or division within which the respective makers or proprietors shall inhabit (who have hereby power to administer the same) without any fee or charge whatsoever to be demanded or taken for the same. Provided always, that no such maker or proprietor shall

shall be obliged to go or send further than the market town where such chocolate shall be respectively made, or the next market town to the place where his her or their chocolate shall be respectively made, for the making of such entries as aforesaid.

XVIII. And be it further enacted by the authority aforesaid, that all and every such maker or proprietor of such chocolate, in case the same shall be made in *London* or *Westminster*, or within the limits of the said weekly bills of mortality, shall within one week, and in case the same shall be made in any other part of *Great Britain*, shall, within six weeks, next after he she or they shall so make or ought to have made such entry as aforesaid, pay and clear off all the said duties by this act set and imposed on such chocolate which shall be due from him her or them respectively: and that all and every such makers and proprietors of chocolate who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, the sum of fifty pounds, over and above the said duty whereof the payment shall be so refused or neglected; and that no such maker or proprietor of such chocolate, after such default in payment of the said duties as aforesaid, shall sell deliver or carry out any chocolate, until he she or they have or hath paid and cleared off his her or their duties as aforesaid; on pain of forfeiting treble the value of all such chocolate so sold delivered or carried out.

Entry at the next market town.

Times for paying duty for chocolate: every week within the weekly bills; every six weeks in other parts.

50*l.* for neglect.

XIX. And for the more effectual prevention of the unlawful importation of chocolate ready made from parts beyond the seas, and likewise the clandestine making thereof in *Great Britain*; be it further enacted by the authority aforesaid, that all chocolate, which from and after the twenty fourth day of *June* one thousand seven hundred and twenty four shall be made in *Great Britain*, shall be packed up, and a stamp or mark put upon the same in the manner herein after mentioned; that is to say, all such makers or proprietors of chocolate which shall be made in *Great Britain*, shall from time to time, and at the respective times and places where they are by this act directed and required to make such entries of the chocolate by or for them respectively made as aforesaid, produce all the chocolate contained in such entry, or which ought to be contained in such entry, at the respective offices where such entries are or ought to be made, to the respective officers, who in pursuance of this act shall be appointed for the receiving of such entries; which chocolate shall be inclosed and tied up with thread in several papers, containing one pound weight of chocolate each, and not more or less, each of which papers so tied up, shall, by an officer to be appointed by the respective commissioners for the said duties for that purpose, or the major part of them respectively, have such a mark, stamp, impression or device affixed thereon, as shall be by the said respective commissioners, from time to time, devised or appointed for that purpose; which said mark, stamp, impression or device, shall or may be varied or altered, from time to time, in such manner as the said commissioners shall judge to be most proper for the purposes aforesaid.

Chocolate to be inclosed in stamp papers of 1*lb.* each.

XX. And be it further enacted by the authority aforesaid, that all such chocolate as shall or ought to be entred upon or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, within the limits of the weekly bills of mortality, shall within fourteen days after the said twenty fourth day of *June* one thousand seven hundred and twenty four, and all such chocolate as shall or ought to be entred upon or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, in any other part of *Great Britain*, shall within six weeks next after the said twenty fourth day of *June* one thousand seven hundred and twenty four, be brought to the respective offices where the same entries shall or ought to be made, inclosed and tied up in like manner as is before directed; and shall then have such mark, stamp, impression or device, affixed thereon as aforesaid.

Regulations for chocolate stock in hand.

XXI. And be it further enacted by the authority aforesaid, that, from and after the end of the said last mentioned six weeks, all such chocolate as shall be found in the possession or custody of any maker or seller of chocolate

(other than and except such chocolate for which the duties granted by this act shall not have been become due or payable) without such mark, stamp, impression or device thereon, shall be forfeited; and such maker or seller of chocolate shall further forfeit and pay twenty shillings for every pound weight of such chocolate so found in his or her custody or possession without such mark, stamp, impression or device as aforesaid; and all such chocolate as, from and after the end of the last mentioned six weeks, shall be found removing from one place to another without such mark, stamp, impression or device as aforesaid, shall be forfeited, and may be seized for his Majesty's use, together with the package containing the same.

Counterfeit-
ing stamp, or
selling choco-
late with a
counterfeit
stamp, for-
feits 500*l.* and
two months
imprisonment.

Like penalties
for fixing pa-
pers with the
stamp on choco-
late that has
not paid duty,

XXII. And be it further enacted by the authority aforesaid, that if any person or persons whatsoever shall at any time counterfeit or forge, or cause to be counterfeited or forged, any such mark, stamp, impression or device, which shall be provided and made use of in pursuance of this act, or shall utter vend or sell any chocolate with such counterfeit mark, stamp, impression or device thereon, knowing the same to be counterfeit, then every such person or persons so offending therein, shall, for every such offence, forfeit and lose the sum of five hundred pounds, and also shall be committed to the next county goal, there to remain for twelve months, without bail or main-prize.

by 11 Geo. 1. c. 30. § 13.

On three days
notice, permis-
sion to make
chocolate for
private use.

XXIII. And whereas many of his Majesty's subjects have been accustomed, or may be disposed to make, or cause chocolate to be made not for sale, or to make any profit thereof, but to be consumed in their own private families; for the better accommodation of such persons, it is hereby provided and enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, in case any such person or persons shall be minded to make any quantity of such chocolate at his her or their own private house, or any other place, and shall give notice in writing, under his her or their hand or hands, of such his her or their intention to make such chocolate, to the officer for the said duties hereby set and imposed of the division or place in which such chocolate for private use is intended to be made, by the space of three days at the least before his her or their beginning to work or make, or causing to be begun to be worked or made such chocolate; in which notice shall be particularly specified the weight or quantity of cocoa nuts designed to be so made into chocolate, the name or names of the person or persons to be employed in the making or working thereof, and the house or place where the same chocolate is to be so made, then, and in every such case, such officer or officers shall sign or give a permission in writing, under his or their respective hand or hands, without fee or reward, for the making or working such quantity of chocolate by such person or persons, and at such place or places, as shall be so notified as aforesaid; and such house or place shall not, in respect of the making such chocolate there, be subject or liable to be surveyed visited or inspected by such officers as aforesaid; any thing in this act before contained to the contrary in any wise notwithstanding.

If three days
after finishing,
it is not en-
tered, stamped,
and duty paid,
forfeited, and
treble value.

XXIV. Provided always, and be it further enacted by the authority aforesaid, that in every such case the chocolate so made as aforesaid for private use, the person or persons who shall work or make the same, or for whose use the same shall be worked or made, do and shall, within three days after the finishing the working or making the quantity of chocolate so permitted to be made for private use, make, or cause to be made, an entry on oath, with the proper officer before directed to take entries of coffee tea and chocolate in the division district or place where such chocolate shall be made as aforesaid, of the whole quantity of chocolate then made by virtue of such permit; and shall bring or produce, or cause to be brought or produced, all such chocolate so made ready wrapt up or inclosed as before is directed, to have such mark, stamp, impression or device affixed thereon; and at the same time shall

pay,

pay, or cause to be paid, the duty hereby imposed for the same chocolate: and that in default of such entry marking or stamping, and payment of such duties as aforesaid, all such chocolate as shall not be entered marked or stamped, or for which such duties shall not be paid as aforesaid, shall be forfeited, and the person or persons for whom the same shall be made, shall forfeit to his Majesty treble the value thereof.

XXV. Provided always, and be it further enacted by the authority aforesaid, that no person or persons shall be permitted to work or make into chocolate, for his her or their own private use, any quantity of cocoa nuts less than half one hundred weight of cocoa nuts at a time; any thing in this act before contained to the contrary notwithstanding.

Not less than 56 lb. of cocoa nuts to be made for private use.

XXVI. And for the better securing the inland duties by this act granted upon coffee and tea sold to be consumed in this kingdom, and upon chocolate which shall be made and sold in *Great Britain* by wholesale or retail, and to the intent that the same may not be too burthensome on the importers of such coffee and tea as shall be exported to parts beyond the seas; it is hereby provided and enacted by the authority aforesaid, that, from and after the said four and twentieth day of *June* one thousand seven hundred and twenty four, all such coffee tea and cocoa nuts as shall be imported into the kingdom of *Great Britain* from any foreign parts, upon the entry thereof at the custom-house, and paying or securing the several subsidies and additional imposts which shall then remain due thereon, shall be forthwith carried or put into such ware-house or ware-houses as shall be for that purpose provided, at the charge of the respective importer or importers of such coffee tea and cocoa nuts, and shall be approved of by the commissioners of his Majesty's customs, or the major part of them, for the time being; and the said importer or importers thereof shall have power to garble and separate in such ware-houses, such coffee and cocoa nuts, as hath been usual, to make it merchantable; and the said coffee tea and cocoa nuts so brought into such ware-house or ware-houses, shall not be taken or carried out thence upon any account whatsoever, other than as is herein after mentioned; that is to say, such of the said coffee and tea as shall be sold to be consumed in *Great Britain*, shall be delivered out of such ware-house or ware-houses, upon payment of his Majesty's duties payable by this act for the same coffee and tea in manner following; that is to say, the importer or proprietor, or such person or persons as shall be appointed by him or her, shall, for such coffee and tea which shall remain in such ware-house or ware-houses within the cities of *London* or *Westminster*, or the weekly bills of mortality, make an entry with the receiver or collector of the said inland duties within the cities of *London* or *Westminster*, who shall be appointed to receive the same, of so much coffee or tea as he or she intends to take out of such ware-house, and pay down in ready money to such receiver or collector the respective inland duties by this act granted, amounting in the whole to two shillings for every pound weight of coffee, and four shillings for every pound weight of tea: and in all other places of *Great Britain* the importer or proprietor, or such person or persons as shall be appointed by him or her, shall make such entries at the office for the said inland duties as shall be appointed for that purpose, which shall be nearest to such ware-house or ware-houses appointed as aforesaid, and pay down the said inland duties to the collector appointed to receive the same; and upon producing a warrant or warrants, certificate or certificates, signed by such respective collector or receiver (certifying that he has received the said inland duties by this act granted) to the respective ware-house keeper or ware-house keepers, such ware-house keeper or ware-house keepers shall deliver out of such ware-house or ware-houses so much coffee or tea, intended for home consumption, as shall be mentioned or expressed in such warrant or warrants, certificate or certificates respectively, to have paid the said inland duties; and the respective ware-house keeper and ware-house keepers are thereupon to give to such importers or proprietors a permit or certificate to accompany

Coffee tea and cocoa nuts imported, to be entered at the custom-house, and ware-housed.

On certificate of paying the inland duties, to be delivered out with a permit.

COFFEE TEA and CHOCOLATE.

Such part as
is to be ex-
ported, to be
delivered on
security to
export.

accompany such coffee or tea so delivered out (which permit or certificate shall be also signed by an officer attending the said ware-house or ware-houses, who shall be appointed by the said commissioners for the said inland duties, or the major part of them) to prevent the seizing thereof: and as to such cocoa nuts as shall remain in such ware-house or ware-houses, and shall be intended to be taken out of the same, in order to be made into chocolate in this kingdom, an entry thereof shall be first made by the importer or proprietor, or such person or persons as he or she shall appoint, with the respective receiver or collector appointed to receive or collect the said inland duties, as a charge upon such importer or proprietor, and also on the buyer of the same; which said receiver or collector respectively, shall certify such entry to the respective ware-house keeper or ware-house keepers; and upon such certificate, the quantity of cocoa nuts mentioned therein, shall be delivered out of such ware-house or ware-houses accordingly, with a permit or certificate, signed by the officer for the said inland duties at such ware-house, to be delivered to the officer of the said inland duties by this act granted, of the division or place to which such cocoa nuts are intended to be carried, to the intent that the same officer may take the same into stock: And as to such part of the said coffee tea and cocoa nuts, as shall be intended for exportation to parts beyond the seas, the same shall be delivered out of such ware-house or ware-houses unto the importers, or such buyers or other persons as such importers shall appoint in that behalf, upon sufficient security to be first given to his Majesty, his heirs and successors (which security the commissioners of the customs for the time being, or such officer or officers of the customs, as they or the major part of them shall from time to time appoint, are hereby required and empowered to take) that the same and every part thereof shall be exported, and not relanded in *Great Britain*: which said securities shall be discharged without fee or reward, upon certificate returned or produced to the commissioners of the customs, or such officer or officers as aforesaid, under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *British* merchants then being at such place or places, that such coffee tea or cocoa nuts were there landed, or upon proof by credible persons, that such coffee tea or cocoa nuts were taken by enemies, or perished in the seas; the examination and proof thereof being left to the judgement of the said commissioners of the customs for the time being.

Coffee tea or
cocoa nuts im-
ported, not
entered and
ware-housed,
may be seized
with the
package and
horses.

XXVII. And for preventing all clandestine importing or bringing of coffee tea or cocoa nuts into this kingdom of *Great Britain*; be it further enacted by the authority aforesaid, that if any person or persons, bodies politic or corporate, from and after the said four and twentieth day of *June* one thousand seven hundred and twenty four, shall import or bring any coffee tea or cocoa nuts, which ought to be secured in such ware-house as aforesaid, into *Great Britain*, and shall not make due entries thereof, and bring the same into the said ware-house or ware-houses as aforesaid, the same shall be, and is hereby adjudged to be, clandestinely run and unlawfully imported; and the same shall and may be seized by any officer or officers of the customs, or for the said inland duties hereby granted: and such person or persons, or bodies politic or corporate offending therein, shall forfeit and lose all the coffee tea and cocoa nuts so clandestinely run or unlawfully imported, together with the canisters, bags, casks or other vessels or things containing the same, and the horses carts and other carriages made use of in the carrying of the same.

Proof of pay-
ing duties to
lie on the
claimer.

XXVIII. Provided always, and it is hereby further enacted by the authority aforesaid, that if any dispute shall arise, whether the customs or inland duties payable for any coffee or tea, or the customs for any cocoa nuts, which shall be seized in pursuance of this act, have been duly paid, or that the same or any part thereof have been condemned as forfeited, the proof thereof

thereof shall lie on the owner or claimer thereof, or the person or persons on whom the same shall be found, and not on the officer.

XXIX. And for preventing the clandestine carrying the said coffee tea or cocoa nuts out of the said ware-houses; be it enacted by the authority aforesaid, that the keeper or keepers of the said ware-house and ware-houses, who shall be appointed by the commissioners of his Majesty's customs, and the person or persons who shall be appointed by the commissioners of the said inland duties granted by this act, to attend the said respective ware-houses, shall each of them keep one or more book or books, wherein they shall respectively and separately fairly enter in writing, an exact particular and true account of all coffee tea and cocoa nuts, which from time to time shall be brought into and carried out of the respective ware-house or ware-houses, to which he or they shall respectively belong, and the days and times when the same shall be so brought in and carried out, and how much thereof was delivered out to be consumed and spent in *Great Britain*, and how much for exportation, and the names of the respective person or persons, to whom or for whose use the same was delivered out; and shall at the end of every six months, or oftener if required, transmit in writing an account thereof upon oath to the respective commissioners of the customs, and for the said inland duties hereby granted for the time being, under whom they respectively serve, together with an exact account of how much shall be remaining in the respective ware-house or ware-houses to which they respectively belong: and the said commissioners of the customs, and the commissioners for the said inland duties, severally and respectively are hereby required and enjoined, within one month after the same shall be respectively transmitted to them as aforesaid, to appoint one or more person or persons to inspect the said respective book or books, ware-house or ware-houses, and to examine the same accounts; and if upon examination it shall appear that any of the said coffee tea or cocoa nuts were delivered out otherwise than as aforesaid, or before payment of his Majesty's inland duties for such of the said coffee and tea as shall have been sold to be consumed in *Great Britain*, or giving such security as aforesaid for such of the said coffee or tea which shall be delivered out for exportation as aforesaid, then the ware-house-keeper or ware-house-keepers, and officer or officers respectively offending therein, shall not only be disabled to hold or enjoy any public office or employment but shall also forfeit and lose, for every such offence, the sum of one hundred pounds.

Ware-house-keeper to keep a book.

For undue delivery, ware-house-keeper to be incapable of office, and forfeit 100*l*.

XXX. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the proprietor or proprietors of the said coffee tea or cocoa nuts so to be lodged in any such ware-house or ware-houses as aforesaid, to affix one lock to every such ware-house, the key of which shall remain in the custody of such proprietor or proprietors, and to and for the officer or officers to be appointed by the said commissioners for the said inland duties, to attend such ware-house or ware-houses, to affix one other lock upon every such ware-house or ware-houses, the key whereof to remain in the custody of the said officer for the said inland duties; and the said proprietor and proprietors shall and may in the presence of the said ware-house-keeper or ware-house-keepers, and officer or officers appointed for the said inland duties (who are hereby obliged to attend at all reasonable times for that purpose) view forth and receive out of the said ware-house or ware-houses, the said coffee tea or cocoa nuts, or any part thereof in manner following; that is to say, Such of the said coffee or tea which shall be sold to be consumed in *Great Britain*, upon paying the inland duties hereby charged thereon, to the persons and in the manner herein before prescribed; and such of the said cocoa nuts as are intended to be made into chocolate in *Great Britain*, upon making an entry thereof in the manner before prescribed, and giving permits and certificates, as is before directed; and such of the said coffee tea and cocoa nuts as shall be sold for exportation, upon giving such security as is before in that behalf expressed.

Owner and ware-house-keeper, each to have a lock.

Ware-house-keeper to attend.

Commissioners
may provide
roasting-
houses; of-
ficers to at-
tend.

XXXI. And for the more effectual securing the said inland duties upon coffee by this act imposed, be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners for the said inland duties for the time being, or the major part of them, if they shall think it convenient and necessary, from time to time, to provide such and so many houses as they shall judge expedient, and at such places as they shall think most proper, for the roasting of all such coffee berries as shall be brought to them respectively for that purpose, and shall constitute and appoint such officers, as they shall think necessary for attending the same, and one or more person or persons at each house, well skilled in the roasting of coffee, who are constantly to attend at such roasting house for that purpose, and also proper materials for the roasting thereof; to which all importers sellers and dealers in coffee, either by wholesale or retail, or any other person or persons whatsoever, may resort to have their coffee berries roasted, bringing a certificate from some or one of the officers for the said inland duties, that the duty of such coffee berries so brought to be roasted hath been paid, or that the same was part of the stock in hand of some dealer in coffee on the said twenty fourth day of *June* one thousand seven hundred and twenty four, or that the same had been condemned as forfeited; for the roasting of which coffee no more shall be paid than eight shillings for every one hundred weight *averdupois* thereof, and in that proportion for a greater or lesser quantity.

8s. per C. for
roasting coffee
berries.

Dealers may
send their own
roaster,

XXXII. Provided always, and it is hereby enacted by the authority aforesaid, that it shall and may be lawful to and for all sellers and dealers in coffee, either by wholesale or retail, to appoint such person or persons as he or they shall respectively think proper for the roasting of their coffee berries in such houses to be provided as aforesaid, who shall be permitted to roast the same therein accordingly, paying only three shillings for every hundred weight thereof, and in that proportion for a greater or lesser quantity.

paying 3s.
per C.

While such
houses, no
coffee berries
to be roasted
elsewhere, on
forfeiture, and
5s. per lb.

XXXIII. And be it further enacted by the authority aforesaid, that from and after the providing of such roasting houses, and during the continuance of the same for the purposes aforesaid, no coffee berries shall be roasted burnt or dried in *Great Britain*, in order to make the same fit for sale, but in some one of those houses to be provided as aforesaid; upon pain of forfeiting the coffee which shall be so roasted burnt or dried in any place, other than in some one of those houses to be provided as aforesaid, and the sum of five shillings for every pound weight of coffee berries, which shall be so roasted burnt or dried in any other place than in some one of the said houses to be provided as aforesaid, and in that proportion for a greater or lesser quantity.

Officer or
roaster not at-
tending, for-
feits for first
offence 10l.
for second 20l.
and is incapa-
ble, &c.

XXXIV. Provided always, and be it further enacted by the authority aforesaid, that if any officer or officers, roaster or roasters of coffee, who shall be appointed by the commissioners for the said inland duties hereby granted, to attend such roasting houses as aforesaid, shall neglect or refuse to give due attendance at such roasting houses, for the roasting of such coffee as shall be brought thither for that purpose, such officer or officers so neglecting or refusing shall, for every such offence, forfeit and lose the sum of ten pounds for such his or their first offence therein; and in case such officer or officers shall afterwards offend in the same nature a second time, such officer or officers for such second offence shall respectively forfeit the sum of twenty pounds, and also from thenceforth be incapable of holding any office or employment in any branch of his Majesty's revenues. Provided always, that no seller or dealer in coffee tea or cocoa nuts, shall receive out of any of the public ware-houses aforesaid, any less quantity of coffee tea or cocoa nuts, than one hundred weight of each sort at one time, except in such particular cases where the importation and delivering into such ware-houses shall be in less quantities or parcels, or where the said goods shall be pub-
licly

Not less than
1 C. to be
delivered out:
except, &c.

licly sold by any lot or lots parcel or parcels, in less quantities than one hundred weight of each sort.

XXXV. And it is hereby further enacted by the authority aforesaid, that for the better ascertaining the quantities of all coffee, tea, cocoa nuts and chocolate, which shall from time to time be sold, all sellers and dealers therein, or in any of them, and all makers of chocolate, and all coffee-house-keepers and chocolate-house-keepers who shall sell or consume the same, or any of them, in small quantities under the weight of six pounds, shall and are hereby obliged and directed from time to time, after the said twenty fourth day of *June* one thousand seven hundred and twenty four, to keep an account of all such coffee, tea, chocolate and cocoa nuts, which they or any of them, respectively shall so sell or consume in small quantities in each day, and shall every night enter in a book, to be kept for that purpose, an account of the gross quantities of the said several commodities, which have been by him her or them respectively so retailed or consumed in that day in small quantities under the said weight of six pounds; and the said sellers or dealers in coffee, tea, cocoa nuts and chocolate, and coffee-house-keepers and chocolate-house-keepers shall also keep one other book, wherein they shall respectively enter each parcel of coffee, tea, cocoa nuts or chocolate, above the weight of six pounds, which they shall respectively sell in each day: which said parcels of coffee, tea, cocoa nuts or chocolate, above the weight of six pounds, shall not be removed out of the respective sellers custody, without a permit or certificate signed by some officer for the said duties, expressing the quantity and quality of the coffee, tea, cocoa nuts or chocolate so sold, and the name of the persons so selling, and the persons so buying the same, and the place to which the same is intended to be carried, and that the duties by this act charged on the coffee tea and chocolate were paid, or that the cocoa nuts were entered, or that the same were condemned as forfeited, or were part of the stock in hand of some person or persons, expressing their names, of which an account had been taken on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four: which said books shall be and are hereby directed to be prepared for the making such entry as aforesaid, and delivered upon demand unto the respective sellers and dealers in coffee, tea, cocoa nuts and chocolate, by the commissioners for the said inland duties, or such person or persons as they the same commissioners for the said inland duties shall for that purpose direct and appoint. Provided always, that no such seller or dealer as aforesaid, shall have in his her or their custody, more than one such book of each sort at a time; and when the said books in their custody shall be filled up, the same are hereby directed from time to time, to be returned to the respective officer or officers for the said inland duties, from whom the same were respectively received, upon the oath, or in case of a *Quaker*, upon the solemn affirmation, of such sellers or dealers as aforesaid, or his her or their servant or servants who kept the same, and made the entries therein, of the truth of such entries, according to the best of his her or their knowledge and belief; and one or more new book or books shall thereupon be delivered to such respective sellers or dealers, in the room of such book or books so returned, and so *toties quoties*, as often as such book or books shall be filled up with such entries: which said books so kept by such respective sellers or dealers shall from time to time lie open, to be perused by the officers for the said inland duties hereby granted, the better to enable them to make their charges of such duties, and keep their stocks of the increase and decrease of the respective commodities charged therewith. Provided always, that if any such seller and dealer in coffee, tea, cocoa nuts or chocolate, shall neglect or refuse to keep such books, and make such entries therein, or to permit the said officers for the said duties to inspect them, or not return the said books according to the direction of this act, or shall make any false entry

Sellers to keep accounts of quantities daily sold or consumed.

Parcels above 6lb. not to be removed without permit.

Books to be prepared by the commissioners.

Seller to have but one book of each sort. When filled to be delivered back on oath. 11 Geo. 1. c. 30. § 11.

Books to be perused by officers.

Refusers to keep books, &c. or making false entries, forfeit 100*l*.

Coffee and tea
in ware-houses
in 1724.

entry in such book or books, he she or they shall, for every such offence, forfeit and lose the sum of one hundred pounds.

XXXVI. And whereas several quantities of coffee and tea have been or may be imported, and upon importation thereof, the duties which by law remain to the crown on exportation only, have been paid or secured, part of which coffee or tea may, upon the said twenty fourth day of *June* one thousand seven hundred and twenty four, be in some one or more of the ware-house or ware-houses appointed in pursuance of the said act of the tenth year of the reign of her said late Majesty Queen *Anne*, under the care and custody of the respective proprietors thereof, and the respective ware-house-keepers appointed by the commissioners of his Majesty's customs for that purpose; all the duties of which said coffee and tea which are in pursuance of this act to cease and determine on the said twenty fourth day of *June* one thousand seven hundred and twenty four, not having been paid for the same; it is therefore provided enacted and declared by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, so much only of the several and respective inland duties by this act set and imposed upon coffee and tea, as have not been paid for the duties hereby determined, shall be and are hereby set imposed and chargeable upon all the said coffee and tea respectively, which shall be so found in such ware-house or ware-houses upon or after the said twenty fourth day of *June* one thousand seven hundred and twenty four.

XXXVII. And be it further enacted by the authority aforesaid, that the respective importer or importers, proprietor or proprietors of such coffee and tea so found in such ware-house or ware-houses, shall, within one month next after the said twenty fourth day of *June* one thousand seven hundred and twenty four, or upon delivery thereof out of the said ware-houses before the expiration of the said month, make an entry at the custom-house of all such coffee and tea so found, and shall pay or secure the remaining customs or duties thereon, which, notwithstanding this act, are still to be paid or secured at the custom-house at the importation thereof; that is to say, the old subsidy, the new subsidy, the one third subsidy, and the two thirds subsidy, and the additional impost, and on failure thereof, all such coffee and tea shall be forfeited and lost: and in case the said coffee and tea, or any part thereof, shall be exported within the time allowed by law for that purpose from the importation thereof, the exporter or exporters thereof shall, on a proper debenture, be entitled to draw back all the duties that shall have been paid on such importation, or the security for the same shall be vacated, as to so much thereof as shall be exported (except half of the old subsidy so paid or secured as aforesaid, which is to remain to the crown) and upon payment of the inland duty for so much of the said coffee and tea as shall remain unexported, the securities given in respect of the same coffee and tea, shall also be vacated; any law custom or usage to the contrary thereof in any wise notwithstanding.

XXXVIII. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the officers of the said duties granted by this act, from and after the twenty fourth day of *June* one thousand seven hundred and twenty four, from time to time to enter into all and every such last mentioned ware-house or ware-houses wherein such coffee and tea, or any of them, shall be kept, and to weigh and take an account of the respective quantities thereof, and the respective proprietors of the same; and to and for the commissioners for the said inland duties, or the major part of them, to appoint one or more ware-house keeper or ware-house keepers of such ware-house or ware-houses of such coffee and tea; which said ware-house keeper or ware-house keepers, so appointed for the same ware-house or ware-houses last mentioned respectively, shall and may affix one lock upon every such ware-house or ware-houses, the key whereof shall remain in the custody of such ware-house-keeper or ware-house-keepers respectively; which said coffee or tea so

remaining

remaining in such ware-house or ware-houses, shall not be taken from or out of the same, without first paying the respective duties imposed thereon by this act: and the said last mentioned ware-house keeper and ware-house keepers shall keep such and the like books, and make such and the like entries therein, and transmit such and the like accounts in writing upon oath to the commissioners for the said inland duties hereby granted, and do and perform all such other matters and things with respect to the coffee and tea which shall be so under their care and inspection, as are prescribed directed and required to be done and performed by the ware-house keepers who shall be appointed, in pursuance of this act, for the ware-houses in which all coffee and tea, which shall be imported into *Great Britain* from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, are directed to be kept, under the like penalties forfeitures and disabilities as the said first mentioned ware-house keeper and ware-house keepers are subject and liable unto, by virtue of this act, for any offence or neglect by them committed against this act.

XXXIX. And be it further enacted by the authority aforesaid, that if any seller or dealer in coffee tea or cocoa nuts, or any maker or seller of chocolate, shall hide or conceal any coffee, tea, cocoa nuts or chocolate, from the sight or view of the officers of the said inland duties by this act granted, with an intent to defraud his Majesty of the same, the person or persons offending therein, shall forfeit and lose all such coffee, tea, cocoa nuts and chocolate, which shall be found so concealed, and treble the value thereof, and also all canisters, bags, boxes, jars, tubs, and other vessels and package, containing the same.

Coffee tea, &c.
concealed, &c.

and the treble
value forfeit-
ed.

XL. And be it enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, any person or persons whatsoever shall assault, resist, oppose, molest, obstruct or hinder, any officer or officers of the customs, or for the duties by this act granted, in the due seizing or securing of any coffee, tea, cocoa nuts or chocolate, which by any officer or officers of the customs, or for the duties hereby granted, shall or may be seized by virtue or in pursuance of this or any other act or acts now in force, or hereafter to be made, or shall by force or violence rescue, or shall cause to be rescued, any of the said commodities, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt, or endeavour so to do, or after such seizure shall strike, break, or otherwise destroy or damage any vessels or package wherein the same shall be contained, all and every the party or parties so offending, shall, for every such offence, forfeit and lose the sum of fifty pounds.

50*l.* penalty
for assaulting,
&c. officer,
&c. or for res-
cuing or da-
maging coffee,
&c. seized.

XLI. And it is hereby further enacted by the authority aforesaid, that all fines and penalties, and all forfeitures, as well specific as pecuniary, relating to the inland duties by this act imposed, or to the commodities hereby prohibited to be imported, or to any seizures made in pursuance of this act, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine, penalty and forfeiture is or may be recovered or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, for any thing done in that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh* for any thing done in that part of *Great Britain* called *Scotland*; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety thereof to him or them that shall seize inform and sue for the same.

Penalties sued
for as by laws
of excise.

XLII. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall, for the time being, be in pursuance of this act appointed commissioners for the duties on coffee tea and chocolate, arising or to arise in *England*, *Wales*, or town of *Berwick* upon *Tweed*, or the major part of them, shall have and exercise the same or like jurisdiction power and authority,

Commission-
ers have the
same powers
as of excise.

No certiorari.

authority, and may judge determine, mitigate or order, in all cases and matters relating to the duties arising within the limits aforesaid, as the commissioners of excise upon beer and ale and other liquors, may or lawfully can or ought to exercise, adjudge, determine, mitigate or order, in like cases or matters in relation to the said duties on excise; and that the judgements which shall be so given, in pursuance of this act, by the said commissioners and justices of the peace respectively, shall be, and are hereby declared to be final, and not liable to be removed by *certiorari* into any of the courts at *Westminster*; any law statute or provision to the contrary thereof in any wise notwithstanding.

Commissioners and officers to be sworn.

XLIII. Provided always, and it is hereby enacted by the authority aforesaid, that every person who shall be appointed a commissioner for the duties by this act granted, and every subordinate officer under such commissioners, who shall receive any salary or allowance in respect of his or their office, shall, before he or they shall act in their respective trusts, take an oath for his and their due and faithful execution of the same, according to this act; which oath shall and may be administered to any commissioner by any other person, who shall be appointed a commissioner as aforesaid, and to the said officers respectively, by any one of the said commissioners, or by one justice of the peace, who shall give to such officer a certificate thereof *gratis*.

General issue.

XLIV. And it hereby enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence in his defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action, or be nonsuited, or judgement shall be given against him upon demurrer or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff.

Treble costs.

Commissioners and officers subject to the penalties of 9 W. 3. c. 44.

XLV. And to the end all the rates and duties upon coffee tea and chocolate consumed in *Great Britain* by this act granted, may be duly and certainly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of his Majesty's exchequer, according to the true meaning hereof, it is hereby enacted by the authority aforesaid, that from time to time there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying, the said several rates and duties herein before granted, and for keeping and rendering the accounts of the same; and that the respective commissioners and officers concerned therein, shall perform their several duties in relation to the premises, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the same rates and duties as are prescribed and to be inflicted by virtue of an act of Parliament, made and passed in the ninth year of his late Majesty King *William* the third, intituled *An act for raising a sum, not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act of Parliament last mentioned.

Money applied.

XLVI. Provided always, and it is hereby enacted by the authority aforesaid, that one moiety of the monies arising by the said inland duties by this act charged and imposed upon all coffee and tea, and all the money arising by the said inland duty by this act charged upon all chocolate, shall be appropriated issued and applied, and the same are hereby appropriated and made payable to the same uses intents and purposes, as the duties upon coffee, tea, chocolate, cocoa nuts and cocoa paste, continued and made perpetual by the said act of

the

the seventh year of the reign of her said late Majesty Queen *Anne*, were appropriated and applicable before the making of this present act, and shall be also subject and liable to the same redemption by Parliament, as the said duties upon coffee, tea, chocolate, cocoa nuts and cocoa paste, continued and made perpetual by the last mentioned act, were by the same act subjected and liable unto; and the remaining moiety of the monies arising by the said inland duties by this act charged and imposed upon all coffee and tea as aforesaid, shall be appropriated issued and applied, and the same is hereby appropriated to the same uses intents and purposes as the duties upon coffee and tea, continued and made perpetual by the said act of the third year of the reign of his present Majesty King *George*, were and stood appropriated and applicable before the making of this present act; and shall also be subject and liable to the same redemption by Parliament as the said duties upon coffee and tea, continued and made perpetual by that act were by the said last mentioned act subject and liable unto.

XLVII. And whereas by law the several subsidies and additional impost, payable upon tea imported from any place within the limits of the *East India* company's charter, are to be computed according to the gross price at which such tea is publicly sold by auction or inch of candle, after the deduction of the customs, and other duties payable thereon to his Majesty at importation, and other deductions; be it enacted by the authority aforesaid, that all tea imported or to be imported as aforesaid, shall, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, pay the old subsidy of twelve pence in the pound, granted by an act of Parliament made in the twelfth year of the reign of his late Majesty King *Charles* the second, according to the reduced value thereof, after the deductions before mentioned; and the several other subsidies and additional impost upon tea are to be paid on the importation thereof, according to such reduced value proportionably; any thing herein contained to the contrary in any wise notwithstanding.

Old subsidy on
imported tea,
by reduced
value.

12 Car. 2. c. 4.

XLVIII. And whereas the several subsidies and additional imposts upon coffee and cocoa nuts imported, are by law charged according to the value at which such coffee and cocoa nuts are sworn by the importers, which by experience has been found to be very unequal, some persons valuing the same at far lower prices than others, to the detriment of the revenue, and the discouragement of fair traders; for remedy thereof for the future, be it enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, all coffee imported shall be rated at seven pounds for every hundred weight, containing one hundred and twelve pounds; and all cocoa nuts imported, shall be rated at fifty shillings for every hundred weight, containing one hundred and twelve pounds; and the subsidy of twelve pence in the pound, by the said act of the twelfth year of the reign of his said late Majesty King *Charles* the second, shall be paid according to such respective rates of seven pounds and fifty shillings; and the further subsidy, the one third and two third subsidies, and additional impost, shall be paid according to such rates respectively, and not according to the value sworn; any law custom or usage to the contrary thereof in any wise notwithstanding.

Imported coffee rated at 7*l.*
per C. cocoa
nuts at 50*s.*
per C.

XLIX. And whereas, over and above the inland duties by this act charged upon coffee and tea imported, and upon chocolate made in this kingdom, the several duties hereafter mentioned are by law still payable at the custom-house upon and for coffee tea and cocoa nuts imported, that is to say, the old subsidy, the new subsidy, the one third and the two third subsidies, and the additional impost; be it enacted by the authority aforesaid, that the said several subsidies and additional imposts shall be paid or secured, and shall be raised levied and collected in such manner and form, and by such ways and means, and under such penalties and forfeitures, with such discounts allowances and drawbacks, as are mentioned and expressed in the several acts of Parliament

Former customs remain.

COFFEE TEA and CHOCOLATE.

Parliament which granted or continued the said respective subsidies and additional impost; and all powers, penalties, provisions, articles and clauses therein contained, shall continue and be of full force and effect, and shall be applied practised and executed for the raising, levying, collecting, securing, answering and paying, the said respective duties, as fully and effectually, to all intents and purposes, as the same might and ought to have been in case this act had never been made; any thing herein contained to the contrary notwithstanding.

No new powers to import tea.

L. Provided nevertheless, and it is hereby further enacted and declared by the authority aforesaid, that nothing in this act contained shall give or grant, or extend, or be construed to give or grant any power authority or licence to any person or persons whatsoever, to import any tea into any of his Majesty dominions, but such only as could by law import the same, and in such manner as the same could be lawfully imported before the making of this act; any thing herein contained to the contrary thereof in any wise notwithstanding.

Cocoa nuts imported before 29 September 1723.

LI. Provided also, and be it enacted and declared by the authority aforesaid, that in all cases, where it shall appear to the satisfaction of the commissioners of his Majesty's customs, or any three or more of them (who are hereby impowered and required to examine the matter upon oath) that any cocoa nuts have been lawfully imported into this kingdom before the twenty ninth day of *September* one thousand seven hundred and twenty three, and that the duties then payable by law upon the importation thereof have been paid, or secured to be paid, it shall and may be lawful for the owners or importers thereof, to export the same at any time or times before the twenty fourth day of *June* one thousand seven hundred and twenty five, security against fraudulently relanding the same being first given, as is usual in cases of exportation; and upon such exportation, such and the same drawbacks allowances and advantages shall be had and allowed to such importers or proprietors respectively, as if the same had been exported within the respective time or times allowed by law for the exportation thereof: provided such cocoa nuts shall, on or before the twenty fourth day of *June* one thousand seven hundred and twenty four, be brought into some or one of the warehouses to be appointed pursuant to this act, or the key or keys of the warehouse or warehouses where the same are or shall be then kept, be, on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, delivered to some or one of the officers to be appointed for the said inland duties, to prevent frauds in relation thereto; any law usage or custom, or any thing in this act contained to the contrary notwithstanding.

LII. And whereas all the real and personal estate of *Robert Dalzell*, late earl of *Carnwath*, attainted of high treason, was forfeited, and great part thereof, by one or more act or acts of Parliament, is vested in trustees to be sold for the use of the public; which part so vested in the trustees, hath been sold accordingly for the sum of five thousand one hundred pounds; and whereas the said *Robert Dalzell*, late earl of *Carnwath*, having for these eight years and upwards been destitute of all necessary subsistence, has contracted considerable debts for the support and maintenance of himself and his family; now, in compassion to the deplorable condition of the said *Robert Dalzell*, late earl of *Carnwath*, and his family, we your Majesty's dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, do humbly pray, that it may be enacted; and be it enacted by the authority aforesaid, that, out of the said five thousand one hundred pounds arising from the sale or produce of the estate of the said *Robert Dalzell*, late earl of *Carnwath*, so forfeited as aforesaid, such sum or sums of money (after paying the proportionable part of the demands of such creditors, whose claims have been allowed upon, and do affect the said estate) shall and may be taken issued and applied for and towards the future support and maintenance of the said *Robert Dalzell*, late earl of *Carnwath*, and his family, and for the payment of his

his debts, without account, imprest, or other charge, to be set upon him for the same, as his Majesty in his great goodness shall, by his sign manual, think fit to direct and appoint: and the commissioners of his Majesty's treasury, or any three or more of them, or the high treasurer for the time being, are hereby authorized impowered and directed to cause the same to be paid to the said *Robert Dalzell*, late earl of *Carnwath*, or his assigns accordingly, without abatement for fees charges or other deductions whatsoever; any former law custom or statute to the contrary, or any incapacity by reason of the attainder of the said *Robert Dalzell*, late earl of *Carnwath*, notwithstanding.

Anno undecimo

GEORGE II Regis.

C A P. XXX.

An Act for more effectual preventing Frauds and Abuses in the Public Revenues; for preventing Frauds in the Salt Duties, and for giving Relief for Salt used in the curing of Salmon and Codfish, in the Year one thousand seven hundred and nineteen, exported from that Part of Great Britain called Scotland; for enabling the Insurance Companies to plead the General Issue in Actions brought against them; and for securing the Stamp Duties upon Policies of Insurances.

[So much as relates to the Excise.]

WHEREAS, notwithstanding the many good laws, which have been made and passed for preventing of frauds and abuses in his Majesty's duties of excise, and other his Majesty's duties, which have been put under the receipt and management of the respective commissioners of excise in *Great Britain*, the several and respective revenues, arising by and from the said several and respective duties, are very much lessened by the clandestine and collusive importation of brandy, arrack, rum, spirits and strong waters, coffee, tea, cocoa nuts and chocolate, into this kingdom of *Great Britain*, from parts beyond the seas, without payment of any of the duties by law chargeable on the same, and the fair dealers in the said commodities much prejudiced in their trade therein; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty five, it shall and may be lawful to and for the officers of his Majesty's revenue of excise, or any of them, to go on board and enter into any ship or vessel whatsoever, which shall be within the limits of any of the ports of this kingdom, and to continue on board the same, and to rummage and search, in like manner as the officers of the customs may now legally do, for all such arrack, rum, brandy, spirits or strong waters, or other excisable liquors whatsoever, and for all coffee, tea, cocoa nuts, chocolate and cocoa paste; and to seize for his Majesty's use, as well all such of the said commodities, as shall be there found, as by the laws respectively thereunto relating shall be forfeited, together with the casks, boxes, chests, bags, or other package containing the same; and in like manner to seize such of the commodities aforesaid, every or any of them, as before due entry thereof with the proper officer or officers, and without paying or securing the duties on the importation thereof, shall be found unshipping or unshipped out of such ship or vessel, to be laid on land without entry and payment of the duties due for the same respectively, together with the casks, chests, boxes, bags, or other package whatsoever containing the same.

Officers of excise may search ships for brandy, &c.

33 Geo. 2. c. 9.
§ 16.

By warrant may search for brandy, &c. concealed.

II. And it is hereby further enacted by the authority aforesaid, that in case any officer or officers for the said duty of excise, shall have cause to suspect that any foreign brandy, arrack, rum, spirits or strong waters, shall be fraudulently hid or concealed in any place whatsoever, either entered for keeping the same as aforesaid, or not entered, with an intent to defraud his Majesty of the duties thereon, then and in such case if such place shall be within the cities of *London* or *Westminster*, or within the limits of the weekly

bills

bills of mortality, upon oath made by such officer or officers before the commissioners of excise for the time being, or any two or more of them, or in case the same shall be in any other part of *Great Britain*, upon oath made by such officer or officers before one or more justice or justices of the peace for the county, riding, division or place, where such officer or officers shall suspect the same to be hid or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioners, or justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant or warrants under his and their respective hands and seals, to authorize and empower such officer or officers by day or by night, but if in the night time, in the presence of a constable or other lawful officer of the peace, to enter into all and every such place or places, where he or they shall so suspect such foreign brandy, arrack, rum, spirits or strong waters, shall be so fraudulently hid or concealed, and seize and carry away all such foreign brandy, arrack, rum, spirits or strong waters, which he or they shall then and there find so fraudulently hid and concealed, as forfeited, together with all the casks or other vessels and things wherein the same shall be contained. And if any person or persons whatsoever shall obstruct, oppose, molest, let or hinder any officer or officers of or for the said duties, or any of them, in the doing performing or executing any of the powers or authorities by this act given to such officer or officers, every such person or persons offending therein shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Obstructing officer forfeits 100*l*.
See 6 Geo. 1. c. 21. § 14. & 9 Geo. 2. c. 23. § 9.

III. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no arrack, brandy, rum, spirits or strong waters, whether *British* or foreign, shall be sold uttered or exposed to sale, either by wholesale or retail, but when the same shall be in some or one of the warehouses, store-houses, rooms, shops, cellars, vaults or other places, entered or to be entered in pursuance of an act of Parliament made in the sixth year of the reign of his present Majesty, intituled *An act for preventing frauds and abuses in the public revenues of excise and customs, stamp-duty and house-money* on pain of forfeiting all such arrack, rum, spirits and strong waters, which shall be so sold uttered or exposed to sale, contrary to the true intent and meaning of this act, together with the casks bottles or other vessels containing the same, over and above the penalty of forty shillings *per* gallon imposed for the said offence by the said act of the sixth year of his Majesty's reign.

No brandy, &c. to be exposed to sale but in an entered place.

6 Geo. 1. c. 21. § 15.
6 Geo. 2. c. 17. § 11.
9 Geo. 2. c. 23. § 13.

IV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, all and every person and persons whatsoever, who shall keep a public-house, shop, cellar or ware-house, for selling of brandy, arrack, rum, spirits or strong waters, and shall have in his her or their custody, or in the custody of any other person or persons for his her or their use, any coffee, tea, chocolate or cocoa nuts, exceeding the quantity of six pounds of any of the said commodities, shall be deemed and taken to be sellers and dealers in the said commodities within the meaning of this and the said former act for charging inland duties upon coffee tea and chocolate.

Sellers of brandy, &c. having more than 6 lb. of coffee, &c. deemed dealers.

V. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no dealer in tea, or manufacturer or dyer thereof, or pretending so to be, shall counterfeit or adulterate tea, or cause or procure the same to be counterfeited or adulterated, or shall alter fabricate or manufacture tea with *Terra Japonica*, or with any drug or drugs whatsoever, nor shall mix or cause or procure to be mixed with tea any leaves, other than leaves of tea, or other ingredients whatsoever; on pain of forfeiting and losing the tea so counterfeited,

Adulterating tea forfeits it, and 100*l*.
See 4 Geo. 2. c. 14. § 11.

counterfeited, adulterated, altered, fabricated, manufactured or mixed, and other thing or things whatsoever added thereto, or mixed or used therewith, and also the sum of one hundred pounds.

10 Geo. 1.
c. 10. § 36, 37.

VI. And whereas by an act passed in the tenth year of the reign of his present Majesty, for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate and cocoa paste, and for granting inland duties in lieu thereof, and for other purposes therein mentioned, it was enacted that the importer or importers, proprietor or proprietors of such coffee and tea, as were found in the ware-houses appointed by the commissioners of the customs for the reception thereof, should, in one month next after the twenty fourth day of *June* one thousand seven hundred and twenty four, or upon delivery thereof out of the said ware-houses, before the expiration of the said month, make an entry at the custom-house of all such coffee and tea so found, and pay or secure the remaining customs or duties due thereon, or on failure thereof, that all such coffee and tea should be forfeited and lost, and in case such coffee and tea or any part thereof, should be exported within the time allowed by law for that purpose from the importation thereof, the exporter or exporters should, on a proper debenture, be entitled to draw back all the duties paid on such importation, or the security for the same should be vacated, except half of the old subsidy;

Warehoused
coffee, &c. ex-
ported before
25 March,
1726.

VII. And whereas a considerable quantity of coffee and tea was found in the said warehouses, which had been there upwards of three years, and for which the remaining duties were paid or secured according to the directions of the said act, part of which coffee and tea hath been exported to parts beyond the sea, and some doubts have arisen upon the making out of the debentures for drawing back the duties of such coffee and tea so exported, the exportation of which coffee and tea not being by law restrained to any particular time; for obviating of which doubts, be it enacted and declared by the authority aforesaid, that the exporters of all such tea and coffee, as have been exported since the said twenty fourth day of *June* one thousand seven hundred and twenty four, or shall be exported before the twenty fifth day of *March* one thousand seven hundred and twenty six, are and shall be entitled to draw back the respective duties so paid or secured for the same, except half of the old subsidy; any law custom or usage to the contrary notwithstanding.

No tea to be
imported but
from the place
of its growth.

See 18 Geo. 2.
c. 26. § 10, 11

VIII. And whereas great quantities of tea imported into *Flanders*, *Holland*, and other parts beyond the seas, directly from the *East Indies* by foreigners, are from thence imported into this kingdom, on pretence that such tea was formerly exported from hence, to the great prejudice of the trade and navigation of this kingdom, and to the great discouragement and loss of the fair importers of the said commodity from the place of its growth; be it therefore enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no tea whatsoever shall be imported into this kingdom from any place whatsoever, other than from the place of its growth, although the same may have been formerly exported from hence, or upon any other pretence whatsoever, on pain of forfeiture of all such tea, one moiety whereof shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person and persons as shall seize and sue for the same; any law, statute, custom or usage to the contrary whatsoever notwithstanding.

IX. And whereas, in order to increase the weight of roasted coffee, whereby to defraud and impose upon such as buy the same, divers evil disposed persons, at the time or times of roasting such coffee, or soon after, or before the selling thereof, do use or mix or cause to be used or mixed therewith, or do add or cause to be added thereto, butter, lard, grease, water, or other materials whereby such coffee is rendered less wholesome, to the prejudice of the health of his Majesty's subjects, and to the loss and injury of all honest

honest and fair dealers therein; for preventing whereof, be it enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no person or persons whatsoever, either in roasting, or soon after the roasting, or before selling thereof, shall, in order to increase the weight of such coffee, use, or add thereto, or mix therewith, any butter, lard, grease, water, or other materials whatsoever; on pain of forfeiting, for every such offence, the sum of one hundred pounds; and if any trader or dealer in coffee shall knowingly buy or sell any coffee so mixed, or to which such addition shall be made, every such trader or dealer shall, for every such offence, forfeit and lose the sum of one hundred pounds.

100l. penalty on roasters of coffee mixing butter, &c.

X. And whereas several dealers in brandy, arrack, rum, spirits and strong waters, coffee tea and cocoa nuts, in order to secure quantities of the said commodities, which have been clandestinely imported without paying any of the duties by law charged thereupon, from being seized as forfeited for such clandestine importation thereof, do frequently take out permits from the officer or officers for the said duties upon coffee tea and chocolate, brandy, arrack, rum, spirits and strong waters, for the removing of the said commodities from one place to another, but in reality do not remove the commodities, from the respective places they are authorized by such permit to remove the same, to the respective places they are by such permit authorized to carry the said commodities unto, but make use of such permits for securing the like quantity of commodities mentioned in such permits, which have been clandestinely imported, from being seized as forfeited for such clandestine importation; for remedy whereof, be it further enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, if any person or persons whatsoever shall take out any permit or permits from the officers employed in the said duties, or any of them, for removing of any of the said commodities from one place to another; and if, within the times limited in such permit or permits respectively, the party or parties by or for whom such permit or permits shall be so taken out, shall not either actually and really send away all the commodities by such permits authorized thereby to be sent away, pursuant to the true intent and meaning thereof, or, in default of so sending away such commodities, shall not, before the expiration of the time limited in and by such permit and permits respectively, return such permit and permits to the officer or officers from whom the same was had; then, and in every such respective case and cases, the person or persons taking out such permit or permits, or for whose use such permit or permits shall be taken out, shall, for every gallon of brandy, arrack, rum, spirits and strong waters, and for every pound weight of coffee tea and cocoa nuts mentioned in such permit or permits, and not removed according to the purport thereof, forfeit and lose treble the value thereof, to be estimated according to the highest rate of the like commodities at the time when such forfeiture shall be incurred. And if such permit or permits are not so returned as aforesaid, and in case, upon taking an account by any of the officers for the said duties upon brandy, arrack, rum, spirits and strong waters, and for the said inland duties of the stock of the coffee tea and cocoa nuts remaining in the hands or custody of the person or persons from or out of whose stock the commodities mentioned in such permit or permits as aforesaid, are thereby authorized to be removed, there shall not appear a sufficient decrease to answer the removal of the commodities mentioned in such permit or permits as aforesaid respectively, then, and in such case, the respective person or persons from or out of whose stock the said commodities mentioned in the said permit or permits shall be authorized to be removed, shall forfeit and lose the like quantities of the respective commodities so permitted to be removed, and not removed according to such permission; to be seized and taken by the officers for the said respective duties for his Majesty's use, out of the like commodities then in the

Penalty for taking out permits, and not sending away the goods within time, or returning the permit,

Treble value.

If there be not a sufficient decrease, the officer to seize a like quantity.

No permit for removal, but by direction of the owner.

Penalty 50*l.* or imprisonment.

10 Geo. 1.
c. 10. § 35.

Persons to administer the oaths to dealers in coffee, &c.

On officers complaint, commissioners or justices to summon suspected persons to produce their books of entry, on oath.

Refusing so to do, forfeits 20*l.*

possession of the person or persons forfeiting the same. Provided always, that no person or persons whatsoever shall demand take or receive any permit or permits from any officer or officers for the said respective duties, for the removal of any the said commodities from one place to another, without the special direction in writing of the person or persons, or the known servant or servants of the person or persons, from or out of whose stock the said commodities are to be removed; upon pain of forfeiting, for every such offence therein, the sum of fifty pounds, or, in default of the payment thereof, shall suffer imprisonment for and during the space of three months, without bail or mainprize.

XI. And whereas by the act whereby the said inland duties on coffee tea and chocolate are granted, several oaths and affirmations are appointed to be administered to the sellers of and dealers in the said commodities, relating to their trade therein, and the entries by them made with the officers for the same duties, for better securing the same; and whereas it hath been observed, that, in some instances, where such oaths and affirmations by the said act are to be taken and made by such sellers and dealers, yet many of them neglect or refuse to take the same, insisting that, by the said act, no persons are expressly authorized to administer the same unto them; for remedy whereof, be it further enacted and declared by the authority aforesaid, that it shall and may be lawful to and for such person or persons as the commissioners for the said inland duties for the time being, or the major part of them in that behalf shall appoint, from time to time to administer the said oaths and affirmations to the sellers and dealers who do or shall reside within the weekly bills of mortality, and to and for the collectors and supervisors of excise in all other parts of *Great Britain*, to administer the said oaths, and to take affirmations from the respective sellers and dealers in any of the said commodities within their respective collections and districts.

XII. Provided always, and it is hereby enacted and declared by the authority aforesaid, that it shall and may be lawful for the commissioners of the said inland duties, or any two or more of them for the time being within the respective jurisdiction of the said commissioners, or justice or justices of the peace, upon any officer or officers for the said inland duties making complaint upon oath to such commissioners, or justice or justices of the peace respectively, that he or they do suspect any dealers in the said commodities not to have made true and just entries in the books, which he she or they are obliged in pursuance of the said act to keep for that purpose, of such of the said commodities as he she or they, from time to time, sell or deliver out, or consume (in which oath shall be set forth the causes of such suspicion) to summon such suspected person or persons to appear before the said commissioners, or justice or justices of the peace respectively, with their respective entry books aforesaid; to the intent that such commissioners, or justice or justices of the peace respectively, may examine such suspected person or persons, or such as keep the said book or books, upon his her or their oaths or affirmations, touching the truth of the entries made in their said books: and any such dealer in coffee tea or chocolate, who shall neglect or refuse to make such oaths or affirmations as are by the said last mentioned act required, and by this present act appointed to be administered as aforesaid, being thereunto required by the respective person or persons, who by this act is and are authorized to administer the same, or shall neglect or refuse to attend such summons as aforesaid with his her or their respective entry books, and be examined upon oath as aforesaid, touching the truth of the entries made in their respective entry books, then, and in every such case or cases, the person or persons offending therein, or either of them, shall, for each and every of such offence, forfeit and lose the sum of twenty pounds.

XIII. And whereas in and by the said act of Parliament, whereby the said inland duties on coffee tea and chocolate are granted, it is enacted, that if

any person or persons whatsoever should at any time counterfeit or forge, or cause to be counterfeited or forged, the mark, stamp, impression or device, which by the said act of Parliament is directed to be provided and made use of on the paper inclosing each pound of chocolate, in pursuance of that act, or should vend or sell such chocolate with such counterfeit mark, stamp, impression or device thereon, knowing the same to be counterfeit, then every such person or persons offending therein, shall, for every such offence, forfeit and lose the sum of five hundred pounds, and also should be committed to the next county goal, there to remain for the space of twelve months, without bail or mainprize; and whereas the commissioners for the said inland duties having, pursuant to the said act, provided such marks, stamps, impressions and devices, for the stamping and marking papers inclosing such chocolate; and whereas such chocolate as, pursuant to the said act, has been duly entred with the proper officer, and for which the said inland duties have been charged or paid, has from time to time been inclosed in such paper and papers, having on it and them the impression of such marks or stamps so provided as aforesaid; and whereas, after such papers, having on them the impression of such marks or stamps, have been taken from such chocolate as has been so duly entred, and for which the said duties have been duly charged or paid, the same paper or papers, having on it or them the impression of such mark or marks, stamp or stamps, have been fixed unto, placed upon, and made use of to inclose, other chocolate which has not been duly entred, and for which the said inland duties have not been duly charged or paid, whereby his Majesty has been, and is as much and as effectually defrauded of and in his said inland duties on such chocolate, as if the actors in such fraud had counterfeited and forged a stamp or stamps, mark or marks, to resemble such marks or stamps so as aforesaid provided by the said commissioners; for remedy whereof, be it enacted by the authority aforesaid, that if and in case, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any person or persons whatsoever shall, upon any chocolate which has not been duly entred with the proper officer, and for which the said inland duties have not been duly charged or paid, fix or place such paper or papers, having on it or them the impression of such mark or marks, stamp or stamps, or shall in such paper or papers inclose such chocolate as hath not been duly entred with the proper officer, and for which the said inland duties have not been duly charged or paid, with intent to defraud his Majesty of the said inland duties, for and in respect of such chocolate, that then, and in every such case, every offender therein shall be subject and liable to the penalties and forfeitures which by the said act, made in the tenth year of his said Majesty's reign, are set and imposed upon persons for counterfeiting or forging the stamp or stamps, mark or marks provided, or which shall hereafter be provided, by the commissioners for the said inland duties for the time being, and as if such offender or offenders had actually forged or counterfeited such stamp or stamps, mark or marks.

10 Geo. 1.
c. 10. § 22.
Fixing papers
with the stamp
on chocolate
that has not
paid duty,
500*l.* penalty,
and imprison-
ment.

XIV. And whereas it often happens, that, after chocolate is made up for sale, and duly stamped as the law directs, it receives damage by lying by, or otherwise becomes unfit for sale; be it enacted by the authority aforesaid, that it shall and may be lawful for the owner of such stamped chocolate, in the presence of an officer of excise for the division or place where such chocolate shall be, to open the said chocolate so made and stamped as aforesaid, and to deliver the said stamps to the said officer, and to work the same chocolate over again with fresh cocoa nuts, and that such owner shall be allowed to have the chocolate restamped, paying the inland duty for so much chocolate as shall be added and used in the new working the same, and no more.

Damaged chocolate to be restamped.

XV. Provided always, and be it enacted by the authority aforesaid, that all persons whatever, who shall work their chocolate over again, shall make proof before the commissioners of the inland duties, or the major part of them, in case the same shall be worked over again within the limits of the

On reworking chocolate, proof that duties are paid, &c.

bills

COFFEE, &c. RUN GOODS.

bills of mortality, or in case the same shall be worked over again out of the said limits, before any two or more of his Majesty's justices of the peace for the county, division, town or place, where such chocolate shall be so worked, that all and every of his Majesty's duties for the cocoa nuts, wherewith such chocolate was made, and for what cocoa nuts shall be added thereunto in the reworking thereof, have been duly and fully paid, and that all the said chocolate so to be reworked and restamped had been duly entered with the proper officers appointed for that purpose; and, upon failure of such proof to be made, it shall in no wise be lawful to rework and restamp the same.

Concealing
goods liable to
duties, forfeits
the goods and
treble value.

XVI. And for the more effectual discovering and detecting the running of any goods merchandizes and commodities whatsoever, which are either prohibited to be imported, or which are liable to any duty or duties of customs and excise, and inland duty or duties, or to any or either of them; be it enacted by the authority aforesaid, that in case from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any person or persons whatsoever shall knowingly harbour keep or conceal, or shall knowingly permit or suffer to be harboured kept or concealed such prohibited goods, or run goods, wares, merchandizes or commodities whatsoever, liable to any duty or duties of customs excise and inland duties, or to any or either of them, the party or parties offending therein, whether he she or they have or have not, or do or do not claim or pretend to have any property or interest in such goods, wares, merchandizes or commodities, so harboured kept or concealed, shall, for every such offence, forfeit and lose all such goods, wares, merchandizes and commodities whatsoever so harboured kept and concealed, and treble the value thereof.

Value to be
taken at the
best rate.

XVII. And it is hereby further enacted and declared by the authority aforesaid, that the single value and worth of such goods, wares, merchandizes and commodities whatsoever so forfeited, shall, from time to time, be deemed and taken to be, according to and at the rate and rates, price and prices as the best goods, wares, merchandizes and commodities of the like sorts kinds and denominations do or shall, at such respective time or times, bear and sell for in *London*.

Prohibited or
run goods of-
fered to sale
may be seized.
*See 9 Geo. 2.
c. 35. § 20.*

XVIII. And for the better detecting and discovering the felling or exposing to sale any goods, wares, merchandizes or commodities which are or shall be prohibited, or which have been or hereafter shall be run, or shall be pretended so to have been or to be; be it enacted by the authority aforesaid, that in case from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any person or persons whatsoever shall offer or expose to sale any goods, wares, merchandizes or commodities whatsoever, which are or shall be prohibited, or which actually have been or shall be, or shall, by the party or parties so offering or exposing the same to sale, be pretended to have been run, all such goods, wares, merchandizes, and other commodities whatsoever, together with the package whatsoever including and containing the same, shall be forfeited; and shall and may be seized by the party or parties, to whom the same shall be so offered or exposed to sale, or by any officer or officers of customs or excise: provided, that within the respective times next after such seizure herein after mentioned, that is to say, if such seizure shall be made in any place or places within the limits of the weekly bills of mortality, then and in such case, within the space of twenty four hours, and if such seizure shall be made in any other place or places out of the limits of the weekly bills of mortality, that then and in such case, within the space of forty eight hours next after such seizure, such goods, wares, merchandizes and commodities so seized, shall from time to time be put into, and be placed lodged and secured in manner herein after mentioned; that is to say, if such goods, wares, merchandizes and commodities

modities are prohibited, or liable unto or chargeable with only duties or customs or import duties, and are not liable unto or chargeable with any excise or inland duty or duties, that then the same be put into, and be placed lodged and secured in some ware-house or warehouses belonging to his Majesty, under the care and management of some of the officers of his custom or import duties, near to the place where the same shall be seized; and in case such seizure be made at a place too remote from any such ware-house, the same shall be lodged in some excise-office near to the place of such seizure; but if such goods, wares, merchandizes or other commodities, be liable to any excise or inland duty or duties, that then, and in such case, the same within the respective times aforesaid, be put into, and be placed lodged and secured in some office or offices of excise, or for the said inland duties, or other safe place under the custody of some officer or officers of excise, or for the said inland duties, near to the place where the same shall be so seized as aforesaid.

Where to be lodged.

XIX. And be it further enacted by the authority aforesaid, that every person and persons whatsoever, so offering or exposing to sale such goods, wares, merchandizes and commodities as aforesaid, over and besides the forfeiting such goods, wares, merchandizes and other commodities, shall also forfeit and lose the treble value thereof, to be estimated in manner as aforesaid.

Offering to sale such goods, forfeits the goods and treble value.

XX. And be it further enacted by the authority aforesaid, that all and every the like prohibited or run goods wares and merchandizes whatsoever, so or as such bought by any person or persons whatsoever, together with the package containing the same, shall in like manner be forfeited, and shall and may be seized and taken from such buyer or buyers thereof, either by the seller or sellers thereof, or by any officer or officers of customs or excise; provided that within the like respective times as are herein before limited and appointed, of and concerning goods, wares, merchandizes and commodities to be seized from the person or persons exposing or offering thereof to sale, such goods, wares, merchandizes and commodities, so to be seized from such buyer or buyers thereof, be placed lodged and secured in the like places respectively, and in the like manner, and in the custody of the like persons respectively, as is before directed and appointed, of and concerning goods, wares, merchandizes and commodities, seized or to be seized from the person or persons offering or exposing thereof to sale.

Prohibited goods may be seized from the buyer.

XXI. And be it further enacted by the authority aforesaid, that in every case where any person or persons whatsoever, shall buy any such prohibited or run goods, wares, merchandizes or commodities whatsoever, or which by the seller, at the time of selling thereof, shall be pretended so to be either prohibited or run, he she or they so buying, over and besides the goods, wares, merchandizes and commodities so bought as aforesaid, shall also forfeit and lose treble the value thereof, to be computed and estimated in manner as aforesaid. Provided always, and it is hereby declared, that it is not meant or intended by this act, that as well the party or parties buying, as also the party or parties selling or offering or exposing to sale such goods, wares, merchandizes or commodities as aforesaid, shall, in any case or cases, both and each of them respectively forfeit or be prosecuted for the treble value of one and the same identical parcel or parcels of such goods, wares, merchandizes or commodities as aforesaid, but that the party or parties, whether buyer or seller of, or offering or exposing to sale such goods, wares, merchandizes or commodities, who with effect shall first prosecute the other of the said parties for such the treble value of such goods, wares, merchandizes or commodities, shall, in every such case and cases, be and is hereby declared discharged and acquitted of and from the like forfeiting, or being prosecuted for or on account of the treble value of every such respective parcel and parcels of goods wares and merchandizes or commodities, for and on account whereof the other party or parties shall be prosecuted with effect. Provided always, that if within one month next after making such

Buyer also forfeits treble value.

Both buyer and seller not to be prosecuted for the same goods.

If no prosecution within one month, ware-house-keeper may prosecute.

seizure as aforesaid, either by the seller or buyer, or by the party or parties to whom such goods, wares, merchandizes or commodities, are or shall be offered or exposed to sale, a prosecution or prosecutions is not commenced, and afterwards carried on for the adjudging and determining of and concerning the forfeiting or not forfeiting of such goods, wares, merchandizes or commodities; by the party or parties as shall so seize the same, that then and in every such case and cases, the ware-house-keeper or keeper of the office of excise or inland duties, or other person or persons in whose custody such goods, wares, merchandizes and other commodities shall be lodged and secured, shall and may prosecute for the forfeiture of such goods, wares, merchandizes and commodities, as after having been so lodged and secured as aforesaid, shall not, within such month next after such seizure, be prosecuted for by the party or parties who shall have seized the same.

10 Geo. 1.
c. 10.

XXII. And whereas, before and at the time of the commencement of the inland duties upon chocolate, granted by an act made in the tenth year of his present Majesty's reign, intituled *An act for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate and cocoa paste imported, and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee tea and cocoa nuts imported*, there were in his Majesty's ware-houses, under the care and custody of his officers of customs, several quantities of cocoa paste, and of chocolate imported ready made, which had been seized for having been imported and landed without making due entries and paying the duties thereof; and whereas several other quantities of cocoa paste and chocolate imported, and landed and seized since the commencement of the aforesaid act, and contrary thereto, already are and hereafter may be in such or the like ware-houses; and whereas one moiety of the appraised value of such cocoa paste and imported chocolate, when condemned in his Majesty's courts of exchequer, either at *Westminster* or in *Scotland*, or of the rate and price for which the same hath been or shall be bought at, in his said Majesty's said courts respectively, doth and will belong to his majesty, his heirs and successors, and the other moiety to the party or parties who seized or hath bought the same as aforesaid; but neither of the said moieties can be raised, unless the same be sold and disposed of; which cannot be done, without being liable to be seized a second time, unless the same be inclosed in paper stamped or marked with the stamp or mark already provided in pursuance of the aforesaid act; for remedy whereof, be it enacted and declared by the authority aforesaid, that as for and concerning such chocolate or cocoa paste, as in the manner before mentioned, actually and really was in such ware-house or ware-houses before the said twenty fourth day of *June* one thousand seven hundred and twenty four, in case the respective seizers or buyers thereof do or shall respectively on or before the twenty fourth day of *July* now next ensuing, enter the same with the respective receiver or collector of the inland duties of the place and places, where such respective ware-house or ware-houses shall happen to be, and shall give to such receiver or collector satisfaction, that such chocolate or cocoa paste was actually and really in such respective ware-house or ware houses on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, that then and in such case, it shall and may be lawful to and for such receiver and collector, and he and they respectively are hereby authorized and required, *gratis* to give to such proprietor or proprietors, under the hand of such receiver or collector, a certificate and certificates in writing, specifying and expressing the respective quantities of such chocolate or cocoa paste, and the time when, and the ware-house or ware-houses from whence the same is intended to be taken; to the intent that by virtue of such certificate or certificates, the respective seizers or buyers of such chocolate or cocoa paste may

For stamping chocolate, &c. seized in 1725.

may either carry the same to the next office for the said inland duties, there to be inclosed in papers, stamped with the stamp or mark pursuant to the said act appointed provided and used for chocolate stock in hand (which it is hereby declared, may in such case lawfully be done, without fee or reward) or to have such chocolate or cocoa paste so to be delivered out, to be made up into chocolate, after the manner of making chocolate in *Great Britain*; and that after the same shall be so made up as aforesaid, that then the same shall and may be inclosed in papers, stamped with the like stamp and mark pursuant to the aforesaid act appointed and provided, and used for chocolate stock in hand (which it is hereby further declared, shall and may in such case, be likewise lawfully done, without fee or reward, and without being charged with, or paying the inland duty for such chocolate or cocoa paste so to be delivered out by virtue or means of such certificate or certificates as aforesaid) And as for and concerning such other seized chocolate or cocoa paste, which since the said twenty fourth day of *June* one thousand seven hundred and twenty four, has been, or hereafter shall be brought into such ware-house or ware-houses as aforesaid, the seizers or buyers thereof respectively, upon his her or their entering the same, with the receiver or collector of the said inland duties of the place and places where such ware-house or warehouses shall happen to be, and his her or their paying or causing to be paid, to such receiver or collector the said inland duties for the same, at and after the rate one shilling and six pence *per* pound, and so proportionably for a greater or lesser quantity of such chocolate and cocoa paste, such receiver or collector of the said inland duties shall and is hereby authorized and required *gratis*, to give to such seizers or buyers a certificate or certificates in writing under his hand; specifying and expressing therein the quantity and quantities of such chocolate and cocoa paste, and of the time when, and the respective ware-house and ware-houses from whence such chocolate or cocoa paste is to be taken; to the intent that the same may be either inclosed in papers stamped with the mark or stamp, pursuant to the said act appointed and provided to denote the charging and paying of the said inland duties, either before or after the same shall again be made up into chocolate in the manner now used in *Great Britain*.

For stamping
chocolate
seized.

XXIII. And whereas, for want of means to discover the fraudulent making of candles, and of sufficient penalties to punish the same when discovered, his Majesty is much defrauded of and in his duties upon candles, and the fair traders in candles are very much discouraged and injured in their respective trades, by the fraudulent and private makers of candles; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that if any chandler or maker of candles, other than and besides compounding for the time being for the duties of candles by them respectively made, or hereafter to be made, shall, from and after the said twenty fourth day of *June* in the year of our lord one thousand seven hundred and twenty five, make use of any melting-house, work-house, ware-house, store-house, shop, room or other place whatsoever, either for the making or keeping of candles, or for the melting or keeping of any wax tallow or other materials proper to be made into candles, or of any copper, kettle, pot, furnace or other vessel or utensil whatsoever, for the melting of wax tallow or other materials to be made into candles, or of any mould or moulds or other utensil whatsoever, for or in the making of mould candles or of other candles, without first making or having made with the proper officer or officers respectively appointed or to be appointed for that purpose, at the next office of excise, within the limits whereof either such melting-house, work-house, ware-house, store-house, shop, room or other place shall be situate, or such

Makers of
candles, ex-
cept com-
pounders,

using melting-
house, &c.
without entry
forfeit 100*l*.

copper,

copper, kettle, pot, furnace, mould or moulds, or other vessel or utensil whatsoever, shall be so as aforesaid used, a true and particular entry or entries in writing thereof, and of every and each of them respectively; every such chandler and maker of candles, other than compounders for the duties on candles, shall forfeit and lose the sum of one hundred pounds, for every such melting-house, work-house, ware-house, store-house, shop, room, or other place whatsoever, and for every such copper, kettle, pot, furnace, mould and moulds, or other vessel or utensil whatsoever, so made use of, without first making or having made thereof respectively such entry and entries as aforesaid.

Hours for officers to search.

100l. penalty for obstructing.

3 Ann. c. 9.
§ 14.

XXIV. And whereas when excise officers, either early in the mornings or in evenings, repair and go to the houses, work-houses, and other places belonging to and made use of either by professed chandlers or makers of candles for sale, or by others, who privately and clandestinely make candles (not being compounders) in order to search such houses, work-houses, and other places, in order to discover the clandestine making of candles at such houses, work-houses, and other places, the persons concerned in such frauds pretending such time and times of such coming of such officer or officers to be in the night, and not in the day, they the said officers ought to have with them some constable, or other officer of the peace; and whereas, by colour thereof, and on other like pretences, the excise officers are not admitted to enter into such houses, work-houses, and other places, but are debarred therefrom, and kept out of such houses, work-houses, and other places, and thereby are prevented and hindered from discovering such frauds as then are there respectively carrying on; for remedy whereof, be it enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, upon demand and request made by any officer or officers of excise, between the hours of five in the morning and eleven in the evening, either with or without a constable, or other officer of the peace, or between the hours of eleven in the evening and five in the morning, with a constable or other officer of the peace, the door and doors of such house, work-house, or other place whatsoever, are not immediately opened, and if such officer or officers are not immediately admitted, and permitted to enter and go into any house, work-house, or other place whatsoever, belonging to or made use of by either any such professed chandler or maker of candles for sale, or by such private makers of candles, not being compounders; and if such officer or officers, being so entred into such house, work-house, or other place or places whatsoever, all chests, trunks, boxes, drawers, or other like things, are not, upon the demand or request of such officer or officers immediately opened; or if such officer or officers is not permitted quietly to search and examine all such houses, work-houses, or other places whatsoever, and also all chests, trunks, boxes, drawers, or other like thing or things there found; or if, by keeping such houses, work houses, or other places, or such chests, trunks, boxes, drawers, or other thing or things locked, or otherwise fastened, or if, by any other ways or means whatsoever, such officer or officers shall be obstructed from or hindered, or molested, in such searching and examining any such house, work-house, or other place whatsoever, or such chest, trunk, box, drawer, or other like thing or things whatsoever; that then, and in every such case and cases, the offender therein shall forfeit and lose the sum of one hundred pounds.

XXV. And whereas excise officers coming to search the unentred houses, work-houses, and other places of private and clandestine makers of candles for sale, are by one means or other kept out of, and not permitted to enter or go into, such unentred houses work-houses or places until either a stop is put to the work there going on, or until the candles there privately made or making are carried off; but upon such their searches do find such other circumstances and things in such posture and condition, as sufficiently demonstrate that at such time and times such private making of candles was carrying on,

or

or just before had been there carried on; be it therefore enacted and declared by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any excise officer or officers, on his or their searching any unentred house, work-house, or place, shall find candles, either made or making, or shall find tallow, or other materials for making candles, melting or then melted, or cottons or rushes spread for the making of candles, or any copper, or other vessel or utensil, for melting tallow to be made into candles, or any mould or other utensil for the dipping or making candles, warm with tallow, or other materials for the making of candles, remaining at the bottom or about the sides of such copper, mould, or other vessel or utensil as aforesaid, such finding in such unentred house, work-house, or other place, such tallow or other materials for making candles, so melting or melted, or such cottons or rushes so spread, or any such copper, mould, or other vessel or utensil, warm with tallow, or other materials, remaining at the bottom or about the sides of such copper, mould, or other vessel or utensil as aforesaid, shall be deemed to be, and hereby is declared to be, sufficient evidence to convict every the offender or offenders, in every such case and cases, of having at that time made use of such house, work-house, or other place, or of such copper, mould, or other vessel or utensil; and to subject and make him her or them, where the same, or any the particulars beforementioned shall be found, liable to the aforesaid penalty and forfeiture of one hundred pounds, for having at such time and times made use of them, every or any of them, without having made such entry or entries thereof as is before required; unless the party or parties prosecuted for the same shall give to the commissioners or justices respectively, before whom such prosecution shall depend or be depending, such satisfaction therein, as shall to them respectively appear to be sufficient to acquit him her or them of and from the same.

If officer, on searching an unentred house, &c. find candles, &c. it is evidence to convict.

Penalty 100*l*.

XXVI. And whereas such private and clandestine makers of candles for sale as aforesaid, do assume to themselves, and are called by other than their true names, and when discovered, to avoid being prosecuted for the same, do withdraw and abscond themselves, that they may not personally have notice of any prosecution for the same, or be served with any summons or process to answer the same; for remedy whereof, be it enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, the leaving a summons at the place or places where such discovery as aforesaid shall be made, directed to the person or persons who shall be prosecuted for making or having made use of such unentred house, work-house, or other place, or of such unentred copper, mould, or other vessel or utensil as aforesaid, for making candles for sale, directed to such person or persons by his her or their right, or assumed name or names, shall be deemed to be, and is hereby declared to be, as legal and effectual notice and summons, to all intents and purposes, as if such notice or summons was personally given or delivered to or into the hands of the party or parties for whom the same shall be designed, and as if such notice or summons was directed to the party or parties to and for whom the same shall be designed by his her or their proper name or names.

Summons.

XXVII. And be it further enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any chandler, or maker of candles for sale, shall begin to work upon, dip, or make any course or making of candles, not being mould candles, or, in order thereto, shall make any of the preparations herein after mentioned, without first making and delivering, or causing to be made and delivered, to the officer or officers under whose survey such chandler or maker of candles for sale shall be, a declaration in writing of his her or their intention to make such course or making of candles, and of the particular hour or time of the day or night when such course or making is intended to be begun, and of the true number of sticks of which such course or making is

Making candles without notice, forfeits 50*l*.

10 Ann. c. 26. § 106.

intended to consist, and of the sizes and true number of candles intended to be made on every and each stick intended to be made in and at such making or course, every such chandler and maker of candles for sale, on every failure or default in all or any the particulars before mentioned, or having in and at such making or course more sticks or more candles, or larger or bigger candles on any stick or sticks in or of such making or course, than shall be mentioned in such declaration, shall, for every such offence, forfeit and lose the sum of fifty pounds; and if, after such declaration so made as aforesaid, such making or course of candles shall not be begun and proceeded upon at the hour and time or times mentioned in such declaration, or in three hours next after such hour and time, then every such declaration shall be and is hereby declared to be null and void.

What is beginning to work.

XXVIII. And, for avoiding disputes of what shall or shall not be deemed to be a beginning to work upon a making or course of candles, be it further enacted and declared by the authority aforesaid, that lighting any fire under any copper, kettle, or other utensil for the melting tallow or other materials for the making candles, or the finding in such copper, kettle, or other utensil, or in any mould or other utensil for the dipping of candles, tallow or other materials for the making of candles, melted or melting, or cottons or rushes spread or spreading, every or any of them shall be deemed to be, and are hereby declared to be, such a beginning to make and work upon such making of candles, as shall make and cause every such chandler or maker of candles for sale, where the same or any of them shall be found, subject and liable to the aforesaid penalty and forfeiture, and the aforesaid sum of fifty pounds.

On finding candles not entred, and of which the officer has no account, &c. chandler to pay the duty, or liable to a double duty, unless, &c.
8 Ann. c. 9.
§ 7.

XXIX. And be it further enacted and declared by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, there shall be found in the custody or possession of any chandler or maker of candles for sale, any candles not mentioned in any entry or entries of candles made by such chandler or maker of candles for sale, and of which the officer or officers under whose survey such chandler or maker of candles for sale shall be, hath not had any declaration or account, and that the duties thereof have not been duly charged and paid, that then, and in every such case, every such chandler and maker of candles for sale, where such candles shall be so found, shall be deemed to be, and is hereby declared to be chargeable, and is hereby charged with and shall pay the duties of such candles so found; and in case he she or they do not pay off and discharge the said duties, shall be liable to the double duty of such candles, unless he she or they prove that the duties thereof have been before paid by him her or them, or that he she or they bought them of some other chandler or maker of candles for sale, who before such buying thereof had paid or been duly charged with the duties thereof, and shall also prove, that by the space of six hours next before the buying thereof, he she or they did give to the officer or officers under whose survey he she or they shall be, or at the next excise office, notice in writing of his her or their intention to buy such candles as shall be so found as aforesaid, and of whom they were, or were intended to be bought.

Mixing candles, or removing before weighing, &c. forfeits 100l.
8 Ann. c. 9.
§ 14.

XXX. And be it further enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any chandler or maker of candles for sale shall mix or mingle candles, which have not been duly weighed by the proper officer or officers of excise, with others which have been weighed, or shall, from the place or places of his her or their making of candles, fraudulently remove candles before they have been weighed by the surveying officer or officers, or shall fraudulently hide or conceal any candles whatsoever, or materials for the making of candles, with intent to deceive his Majesty of or in his duties upon candles, that then, and in every such case respectively, every such

chandler

chandler and maker of candles for sale, shall forfeit and lose the sum of one hundred pounds.

XXXI. And whereas by the statutes and laws relating to the duties of excise, and to other duties under the receipt and management of the respective commissioners of excise, either as commissioners of excise, or as commissioners of those respective other duties, several and respective particular acts and things authorized by the said statutes to be done by the officer or officers of excise, and of and for the said other respective duties, some in the night-time, and others in the day-time, are, by the said statutes, directed to be done in the presence of a constable or other officer of the peace, but not without such presence of such constable or other officer of the peace; and whereas of late constables and officers of the peace, upon request duly made to them, have refused, and do refuse, to go with such officers of and for the said duties, and to be present at the doing and performing such act and acts, thing and things, at the doing and performing whereof their presence is absolutely necessary, and, for want whereof, such acts have remained, and do remain undone, whereby his Majesty's revenues arising by the said duties are very much lessened; for remedy whereof, be it enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, upon due request made by any officer or officers of excise, or of the duties before mentioned, or any of them, to any constable, headborough, or other ministerial officer of the peace, to go along with him or them, and to be present at the doing or performing of any such act or acts, thing or things, at the doing and performing whereof the presence of such constable, headborough, or other officer of the peace, by the statutes already made or hereafter to be made, is or shall be necessary, such constable, headborough, or other ministerial officer of the peace, shall refuse or neglect to go along with, or to be present with such officer or officers of and for the said duties, or any of them, at the doing or performing such act or acts, thing or things; and if such constable, headborough, or other ministerial officer of the peace, after such request, shall not go along with such officer or officers, and shall not be present at the doing such act or acts, thing or things, at the doing and performing whereof the presence of such constable, headborough, or other officer of the peace, by the said laws and statutes is or shall be necessary; that then, and in every such case such constable, headborough, or other ministerial officer of the peace so refusing, neglecting, and not going or being present, shall, for every such offence, neglect, or not going or being present, forfeit and lose the sum of twenty pounds.

On request of an officer to a constable, &c. to go with him, constable, &c. refusing, forfeits 20^l.

XXXII. And whereas, notwithstanding the act made in the sixth year of his Majesty's reign, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office and house-money*; great difficulties have frequently arisen upon the trial of divers actions, and other prosecutions concerning his Majesty's revenue, or for resisting or obstructing the officers thereof in the execution of their offices, by requiring strict proof of the commissions deputations or other authorities of such officers; for remedy thereof, be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* in the year of our lord one thousand seven hundred and twenty five, if upon the trial of any information action or suit whatsoever, relating to his Majesty's customs or excise, or the duties upon salt, or to any other duties whatsoever, or to any seizure or seizures, penalty or penalties, forfeiture or forfeitures, touching or concerning the said duties, or any of them, or the collection thereof; or if upon the trial of any indictment, action, suit or prosecution whatsoever, against any person or persons, for any thing done by virtue or in pursuance

6 Geo. 1. c. 21.

On trials of informations relating to customs, excise, &c. proof that officer was reputed such, sufficient.

of

of any act or acts of Parliament relating to the said duties, or any of them; or if upon the trial of any information or indictment for assaulting resisting or obstructing any officer or officers of the customs excise or duties upon salt, or other duties due and payable to his Majesty, in the execution of his or their respective office or offices, or for rescuing any goods or merchandizes, seized or to be seized by any such officer or officers; any question shall arise, whether any person be an officer of his Majesty, his heirs or successors, of or for any of the said duties; in every of the said cases, proof shall and may be made and admitted, that such person was reputed to be, and had acted in, and in fact exercised such office, and at the respective time and times when the matter or matters in controversy upon such trial or trials shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, deputation, or other authority whereby such officer was constituted and appointed; and that in every such case, such proof shall be deemed and taken by the judges or justices before whom any such trial shall be had, to be good and legal evidence, unless, by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

10 Ann. c. 19.
§ 6, 7.

Sope-makers
to give notice
of making:

Forfeiture 50l.

What is be-
ginning to
work.

Notice void if
making do not
begin in 6
hours in Lon-
don, &c or 12
hours else-
where.

XXXIII. And whereas, by the unfair and fraudulent practices of some makers of sope, not only his Majesty's revenue arising by and from the duties on sope, is very much lessened, but other makers of sope, and fair traders therein, are thereby very much discouraged and injured; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, every maker and makers of sope respectively, before he she or they doth do or shall begin to make or work upon any making of sope of any sort or kind whatsoever, shall give to the officer of the division or place where such sope is intended to be made, notice in writing of the particular time and hour when and at which such making is intended to be begun, as herein after is mentioned; that is to say, if such making is intended to be in or at any place or places within the limits of the weekly bills of mortality, then and in such case, such notice shall be by the space of twelve hours next before the beginning of every such making; and if such making is intended to be in or at any other place or places out of the limits of the said weekly bills, then and in such case, such notice shall be by the space of twenty four hours next before the beginning of every such making; on pain of forfeiting and losing the sum of fifty pounds, at every time and times when any making of sope shall be begun to be made or wrought upon, without first giving such notice as aforesaid.

XXXIV. And be it further enacted and declared by the authority aforesaid, that the putting lees or lye into the copper pan or other utensil whatsoever, usually and commonly used by such maker of sope, for the making of sope, shall be deemed to be, and is hereby declared to be a beginning to work upon and make such making of sope, and shall subject the maker of sope, where the same shall be found and discovered, to the penalty and forfeiture before mentioned.

XXXV. And be it further enacted by the authority aforesaid, that if such intended making of sope, whereof such notice shall have been given, shall not be begun to be worked upon, and to be actually making within the times herein after mentioned; that is to say, if within the limits of the said weekly bills, then and in such case, within the space of six hours, and if in any other place or places out of the limits of the said weekly bills, then and in such case, within the space of twelve hours next after the particular time or hour mentioned and expressed in such notice or notices respectively, then and in every such case and cases, such notice and notices respectively shall be

be null void and of no effect : and every maker whatsoever of sope, who, after the expiration of the said times, shall begin to make or work upon such making of sope, without having first given a new or other like notice as aforesaid, of his her or their intention to make or work upon such making, shall, in every such case, incur and be subject unto the like penalty and forfeiture, as if he she or they had not thereof given any notice at all.

XXXVI. And whereas by an act made in the tenth year of the reign ^{10 Ann. c. 19.} of her late Majesty Queen Anne, intituled *An act for laying several duties upon* ^{§ 28.} *all sope and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, callicoes, linens and stuffs, printed painted or stained; and upon several kinds of stampd vellum parchment and paper; and upon certain printed papers pamphlets and advertisements, for raising the sum of eighteen hundred thousand pounds by way of a lottery, towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for the better securing her Majesty's duties to arise in the office for the stamp-duties by licences for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills or lottery tickets; and for borrowing money upon stock, part of the capital of the South-sea company, for the use of the public;* it is amongst other things provided and enacted, that in case stale or rotten sope, or cuttings of sope, be put into a copper or pan in the presence of an officer for the said duties, in order to be refreshed or made new, such officer shall from time to time make an allowance of the duty of the stale or rotten sope or cuttings so put in, and certify every such allowance upon his report to be returned to the head office in the said act mentioned;

XXXVII. And whereas, under colour and pretence of making such allowances, pursuant to the aforesaid clause, and by combinations and confederacies between fraudulent makers of sope, and corrupted officers of and for the said duties, who by bribes have been prevailed upon in such their reports of the makings of sope, sometimes to certify great quantities of stale or rotten sope, or of cuttings of sope put into such makings of sope, when in fact and in truth no such stale or rotten sope or cuttings of sope have really and in fact been put into such makings of sope; and at other times, when small quantities of stale or rotten sope, or of cuttings of sope, have been put into such makings of sope, such officers have been by the means aforesaid prevailed upon to certify, in such his and their report and reports, quantities of such stale or rotten sope, or cuttings of sope, much greater and far exceeding the quantity or quantities, which at such time and times really and in fact have been, and were put into such respective makings of sope, whereby his Majesty has been greatly defrauded of and in his duties on sope; for preventing whereof for the future, be it enacted by the authority aforesaid, that if any stale or rotten sope, or any cuttings of sope, in order to the refreshing thereof, shall, from and after the said twenty fourth day of June one thousand seven hundred and twenty five, be put into any making or makings of sope; unless of the intention and deligning so to put such stale or rotten sope, or cuttings of sope, there shall be, or shall have been given to the officer of the division or place where such putting in is intended to be, such notice in writing as herein after is mentioned; that is to say, if such putting in is to be within the limits of the weekly bills of mortality, then and in such case, by the space of twelve hours next before the respective time and times of such putting in such stale or rotten sope, or cuttings of sope; but if in any other place or places out of the limits of the said weekly bills, then and in such case, by the space of twenty four hours next before the respective time and times of such putting in such stale or rotten sope, or cuttings of sope; that in every such case and cases whatsoever, where such putting in shall be, or shall have been without such notice, the officer shall not certify such putting in, or any allowance for or in

No allowance for stale or rotten sope put into makings, without notice.

respect thereof; nor shall the maker or makers of sope, in any such case or cases, have, or be entitled to have any allowance or allowances whatsoever, for or in respect of such putting in such stale or rotten sope, or of such cuttings of sope; any law or statute to the contrary thereof in any wise notwithstanding.

Officers pretending to have had notice, &c. forfeit 10s. per lb.

and the maker.

Penalties how sued for, and divided.

Attempting to corrupt officers of excise, forfeits 500*l*.

XXXVIII. And be it further enacted by the authority aforesaid, that if from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any officer or officers of excise, or for the said duties on sope, shall falsely pretend that he or they hath or have had due notice in writing of such putting in of such stale or rotten sope, or of such cuttings of sope, in any case and cases where and in which he or they really and in fact shall not have had such due notice in writing, and shall make such allowance and allowances as aforesaid, and shall falsely certify the same, every such officer and officers for every pound weight of such stale or rotten sope, or cuttings of sope, so falsely allowed or certified as aforesaid, shall forfeit and lose the sum of ten shillings; and every such maker and makers of sope, who shall demand, claim, have or take any benefit or advantage for or in respect of any such allowance, so falsely made or certified by such officer or officers, in every such case and cases, shall forfeit and lose the sum of ten shillings for every pound weight of such stale or rotten sope, or cuttings of sope, as shall be claimed, demanded, had or taken by such maker or makers of sope, for and in respect of such allowance, so falsely made or certified by such officer or officers.

XXXIX. And it is hereby further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act before imposed, of and concerning the suing for, recovering and dividing whereof other directions are not herein given, shall be sued for recovered levied or mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be sued for recovered levied or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, for or on account of any thing done or omitted to be done contrary to this act, in the part and parts of *Great Britain* called *England*, *Wales* or town of *Berwick upon Tweed*, or in the court of exchequer in *Scotland*, for or on account of any thing done or omitted to be done contrary to this act, in that part or *Great Britain* called *Scotland*; and that one moiety of every such fine penalty and forfeiture shall be to the use of his Majesty, his heirs and successors, and the other moiety thereof to him or them that shall sue or inform for the same.

XL. And be it further enacted by the authority aforesaid, that if and in case any person or persons whatsoever, liable to the said duties on sope, or to the duties of excise, or to any other duty or duties whatsoever, under the management of the respective commissioners of excise, either as commissioners of excise, or as commissioners of such other duty or duties, or to any of them, in order to corrupt persuade or prevail upon any officer or officers of or for the duties due or payable for and in respect of the goods wares or commodities before mentioned, or of any or either of them respectively, either to do or perform any act or acts, thing or things whatsoever, contrary to the duty of such officer or officers, or to neglect or omit to do or perform any act or acts, thing or things whatsoever, belonging or appertaining to the business and duty of such officer and officers, or to connive at or conceal any fraud or frauds relating to the said duties, or any of them, or not to discover the same, shall, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, give, or offer to give or secure to any such officer or officers, any bribe gratuity or other reward whatsoever, that then, and in every such case and

cases,

cases, the offender and offenders therein respectively shall, for every such offence, forfeit and lose the sum of five hundred pounds, which shall and may be sued for levied recovered and mitigated by such ways means and methods, as any penalty or forfeiture is or may be sued for levied recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety thereof shall be to his Majesty, his heirs and successors, and the other moiety thereof to the poor of such parish or place where such offence shall happen to be committed.

GEORGI Regis.

C A P. IV.

An act for continuing the Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called England; and for granting to His Majesty certain duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called Scotland, for the Service of the Year one thousand seven hundred and twenty six; and for the more effectual preventing Frauds and Abuses in the Shipping of Malt for Exportation to Foreign Parts; and for ascertaining the Price of Ale to be sold in Scotland; and for making good the Deficiency on the Lottery Tickets of the Year one thousand seven hundred and twenty four; and for making forth Duplicates of Exchequer Bills, Lottery Tickets and Orders, lost burnt or otherwise destroyed.

[So much as is not expired, and relates to the exportation of Malt.]

No malt entered for exportation, charged with the duties on malt, nor any drawback.

It is also exempted from the perpetual duties
33 Geo. 2. c. 7.
§ 18.

SECT. XLVIII.

AND whereas it hath been found by experience, that the drawbacks given by the several acts of Parliament relating to the duties on malt, out of the duties by the said acts granted, for and upon the exportation of malt from *Great Britain* to parts beyond the seas; do very much exceed the duties charged upon the same malt at the time of making thereof, by means whereof the makers of such malt are encouraged to run out their malt into combe, and thereby in the making thereof increase the same before it be dried, to more than double the quantity, which the same individual parcel of malt so exported did contain by gaging or measure, when the same was gaged and charged by the officers for the duties chargeable thereon; and notwithstanding the allowances and abatements made by the said act, out of every twenty bushels of malt, at the time that the duties charged thereon are paid; that is to say, an abatement or allowance of four out of every twenty bushels of malt, which shall be charged by the officer by a gage taken in the cistern or in the couch, and in case the charge shall be made from a gage which shall be taken upon the floor, then an allowance or abatement of the duties of ten bushels, out of every twenty bushels which shall be so charged from such floor gage; notwithstanding which abatements and allowances so made out of the said duties as aforesaid, yet nevertheless the said exporters do demand and insist upon it, that they are to have a drawback of six pence for every bushel of malt so by them exported as aforesaid, although the same malt so exported, by their fraudulent way of working the same, is worth little more than the drawback paid and allowed on the exportation thereof, to the great disparagement of the *British* malt in foreign parts, and the diminution of his Majesty's duties upon malt; for remedy whereof, be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty six, no malt which shall be entered and made for exportation only, in the manner by this act prescribed and directed, shall, by virtue of this act, be charged or chargeable, or subject or liable to any of the duties by this act charged or imposed upon any malt to be made in *Great Britain*; and that no drawback, out of the duties on malt by this act granted, shall be paid or allowed for any malt whatsoever, which from and after the said twenty fourth day of *June* one thousand seven hundred and twenty six, shall be made and exported from any part of *Great Britain* to parts beyond the seas.

XLIX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty six, all and every malster and maker of malt for exportation, shall from time to time, before he she or they shall begin to wet or steep any steeping of corn or grain to be made into malt for exportation, give or leave notice in writing with the respective officer or officers for the said duties on malt for the division or place, where such malt is to be and shall be made, of the respective quantities of corn or grain intended to be contained in each steeping so by him her or them intended to be made into malt for exportation to parts beyond the seas; which said corn or grain so intended to be made into malt for exportation, shall from time to time be kept separate and apart, by the respective makers thereof, from all other corn or grain, either made or to be made into malt for home consumption; on pain of forfeiting the sum of five shillings for every bushel of grain contained in any steeping, so entred to be made for exportation, which shall be found mixed with any corn or grain made or to be made into malt for home consumption.

Malt for exportation to be entered.

L. Provided always, and be it further enacted by the authority aforesaid, that no maker or makers of malt whatsoever, shall begin to wet or steep any corn or grain to make into malt for exportation, above the space of six days, before all the corn he she or they may have working on their respective floors to make into malt for home consumption shall be dried off; nor shall the persons aforesaid begin to wet or steep any corn to make into malt for home consumption, above the space of six days, before all the corn or grain he she or they may have working on their respective floors to make into malt for exportation be fully dried, and locked up in the manner by this act directed and expressed; on pain of forfeiting the sum of five shillings for every bushel of corn or grain wetted or steeped contrary to the manner herein prescribed and directed.

When to begin to wet.

LI. And be it further enacted by the authority aforesaid, that when the malt so intended for exportation as aforesaid shall be fully made and dried, and fit for exportation, the same shall from time to time, in the presence of the respective officer or officers for the said duties in the said division or place where the same was made, be measured and carried by the respective makers or proprietors thereof directly on shipboard, if intended to be immediately exported; or else into one or more room or rooms, store-house or store-houses, or other place or places, to be provided by and at the expence of the respective makers or proprietors of the said malt so made for exportation, there to be kept separate and apart from all other malt, under two locks and two keys to each place into which the said malt shall be carried; one of those locks to be provided by the respective makers or proprietors of the said malt, and the other lock to be provided by the supervisor or officer for the said duties in the division or place where the said malt shall be locked up, at the expence of the proprietor of the said malt, whereof one key of each place to be kept by the respective makers or proprietors of the said malt, and the other key by the officer for the said duties for the time being of the division or place where the said malt shall be kept, until the same shall be delivered out for exportation.

When dried, to be shipped in presence of an officer,

or locked up in a store-house.

LII. Provided always, and it is hereby enacted by the authority aforesaid, that it shall and may be lawful to and for the respective supervisors and officers for the said duties, from time to time, during the wetting or steeping the said corn or grain so intended to be made into malt for exportation, and until the same shall be fully made and dried, and carried and locked up as aforesaid, to gage and take an account thereof, in all its operations, in the same manner as they ought to do in case the duties charged upon malt made for home consumption were to be charged thereon, for the better discovering whether any of the malt so intended for exportation be not removed and carried away, to be used for home consumption.

Officers may gage such malt in all its operations, till fully dried, &c.

Officers, on notice, to attend at delivering out.

LIII. Provided always, and to the intent that it may be known, whether all the malt so entred, made, and locked up for exportation, be accordingly exported, and not made use of for home consumption; be it further enacted by the authority aforesaid, that when any maker or proprietor of malt so made for exportation, and locked up and secured for that purpose, shall be desirous to take any of the said malt out of any of the said places where the same shall be locked up as aforesaid, in order to remove the same to some port or place for the exportation thereof, and shall thereof give notice in writing to the officer for the said duties of the division or place where such malt shall be so locked up, by the space of forty hours before the time he desires to take out the same as aforesaid, expressing in such notice the quantity of malt he she or they do then desire to take out, and the port or place to which the same is intended to be removed for exportation as aforesaid, then, and in such case the respective officers for the said duties to whom such notice shall be given as aforesaid, shall and are by this act required to attend, pursuant to such notice, at the respective places where the said malt shall be locked up as aforesaid, and see the malt so desired to be taken out of the same measured, and delivered out to the respective makers or proprietors thereof, or to their respective agents or servants, by them appointed to receive and carry the same to the port or place from whence the same is intended to be exported as aforesaid.

To keep account of malt so delivered out, &c.

LIV. And be it further enacted by the authority aforesaid, that the said respective officers do and shall, from time to time, keep a true account of all the malt which shall be so delivered as aforesaid, and of the person or persons to whom the same belongs; and shall and is hereby required to give to the person to whom or for whom each quantity of malt shall be so delivered out, a certificate in writing, directed to the officer for the said duties in the division or place to which the same is intended to be removed, in order to be exported, expressing the quantity of malt so delivered out, and the name or names of the respective makers or proprietors thereof, and the respective divisions or places from whence the same was so delivered out; which said certificate or certificates shall be signed by the respective officers giving the same, and shall be delivered to the respective officers for the said duties for the time being of the port or place where the said malt shall be so carried to be exported, who shall duly file and keep the same, and make an entry thereof in a book or books to be respectively kept by him or them for that purpose, to the intent that, upon enquiry and examination, it may be discovered whether any maker of malt for exportation shall duly export all such malt as shall be entred by him or them respectively for exportation as aforesaid; and in case the maker or proprietor of such malt, so removed from the place of making thereof, shall neglect or refuse to deliver, or procure to be delivered, such certificate or certificates to such officer for the said duties of the division or place to which the said malt shall be removed in order to be exported, to the intent that the same may be filed and entred in the manner in this act before expressed; then, and in such case, the maker or proprietor so refusing or neglecting to deliver the same, shall, for every such refusal, forfeit and lose the sum of fifty pounds.

Officers at the port to attend the measuring, and to continue on board till the ship be cleared.

LV. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any the officers for the duty on malt, in such of the ports of this kingdom where any malt may is or shall be shipped, in order to be exported to parts beyond the seas, not only to see and attend the measuring of all malt which shall be shipped or laid on board any ship or vessel for exportation to parts beyond the seas, in such port or ports respectively, but also to continue on board such ships or vessels on which such malt shall be laden or shipped, until the same shall be respectively cleared their respective ports.

LVI. And it is also hereby further enacted by the authority aforesaid, ^{The hatches to be kept locked,} that from time to time, during the shipping of malt for exportation on board any ship or vessel, at all such times as the respective proprietors or exporters shall not be actually putting malt or other merchandizes on board, the hatches of the said ships or vessels shall and may be kept locked down with two locks and two keys to each hatch; one of those locks to be provided, and the key thereof kept by the respective proprietors or exporters, and the other lock to be provided, and the key thereof kept, by the respective officer or officers appointed to attend the said shipping; and that the said hatches be kept locked down in the aforesaid manner, from the time the said ships or vessels shall be fully loaded until the time the same shall be ready to sail from their respective ports to foreign parts, to the intent that none of the malt put on board may be relanded.

LVII. And be it further enacted by the authority aforesaid, that every person or persons who shall intend to ship any malt for exportation, shall, by the space of forty eight hours at least before the beginning to ship or put on board any ship or vessel any malt for exportation, give or send to such officer or officers as aforesaid, of the port or place where such malt shall be intended to be shipped or put on board, notice in writing of the particular day, and of the precise hour of such day, when such shipping or putting on board of such malt is intended to be begun, and also the name of the ship or vessel such malt is to be put on board; on pain to forfeit and lose the sum of five shillings for every bushel of malt which shall be shipped or put on board for exportation without such notice so given or sent as aforesaid. And in case it shall appear that any of the malt so entred and made for exportation as aforesaid, shall not within the space of nine months next after the making and drying thereof, and carrying the same into such room or rooms, warehouses, store-houses, or other places, and there locked up and secured as aforesaid, be exported for parts beyond the seas, according to the purport true intent and meaning of this act, then, and in such case, the proprietor of the malt not so exported, shall, for every bushel thereof, forfeit and lose the sum of five shillings. ^{Notice of shipping to the officer of the port.} ^{To be exported in nine months.} ^{Enlarged to 15 months by the annual act.}

LVIII. And be it further enacted by the authority aforesaid, that if any malster or maker of malt shall refuse or neglect to make such entry as aforesaid, of their respective quantities of corn or grain so intended to be wetted or steeped for exportation, before the wetting or steeping thereof as aforesaid, or shall refuse or neglect to provide and keep such rooms, warehouses, store-houses, and other places, with locks and keys for securing the said malt so intended for exportation as aforesaid, or refuse or neglect to cause all the said malt so intended for exportation, from time to time, within the space of six days next after the same shall be dried, in the presence of the officer for the said duties for the division or place where the said malt shall be made (who is hereby required, upon reasonable notice to be given to him, to attend for that purpose) to be measured carried and locked up in such rooms, warehouses, store-houses, or other places as aforesaid; then, and in every such case, the said maker or proprietor of such malt so neglecting or refusing, shall, for every such neglect or refusal, forfeit and lose the sum of fifty pounds: and in case any person or persons whatsoever shall oppose, molest, hinder or obstruct, any of the said officers in the due execution of the powers or authorities given or granted to such officer or officers by this act, or shall break open the hatches of any ship or vessel locked down in the manner herein before mentioned, without the knowledge or consent of the officer or officers appointed to attend the shipping of malt on such ships or vessels, every such person shall forfeit and lose, for every such offence, the sum of fifty pounds. ^{Malster not entering, nor providing store-houses, &c. forfeits 50l.} ^{Opposing of officers, &c. forfeits 50l.} ^{1 Geo. 1. st. 2. c. 2. § 14.} ^{6 Geo. 1. c. 21. § 7.}

LIX Provided always, and be it enacted by the authority aforesaid, that, in consideration of the extraordinary charges the malsters or makers of malt ^{Allowances to malsters on exportation.}

malt for foreign exportation will be at for ware-houses and store-houses for locking up of malt, and for the several admeasurements thereof from the time of making such malt to the time of exportation thereof, there shall be allowed to the said malsters and makers of malt the sum of three pence *per* quarter, out of the duties granted or continued by this act, for every quarter of malt which shall be so made and locked up for foreign exportation; any thing herein contained to the contrary notwithstanding.

Anno

Anno duodecimo

GEORGE II Regis.

C A P. XXVIII.

*An Act for the Improvement of His Majesty's Revenues of Customs Excise and Inland Duties.**[So much as relates to the Excise.]*

WHERAS in and by an act made and passed in the fifth year of ^{5 Geo. 1. c. 11.} his present Majesty's reign, several penalties were inflicted on officers of the revenue, and others; concerned in making collusive seizures of foreign goods, and for giving rewards to persons discovering the same; notwithstanding which, such practices are still carried on to the diminution of his Majesty's revenues, and the detriment of the fair trader; for the better preventing whereof with respect to tea, coffee, foreign brandy, rum, or other foreign exciseable liquors, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and twenty six, it shall and may be lawful to and for the respective commissioners of the customs excise and inland duties, to cause all such goods which shall be seized by any officers of the customs or excise and inland duties, or others, for unlawful importation, or for nonpayment of duties, or for any other cause or forfeiture, to be proceeded against according to the several laws now in force concerning the same: and the said respective commissioners may cause all such tea and coffee which shall be seized within the limits of the city of *London* or *Edinburgh*, and condemned, to be publicly sold there respectively; and for such tea and coffee as shall be seized in any other ports or places within this kingdom, the said commissioners may cause the same, after condemnation, to be brought to, and publicly sold in the said cities of *London* or *Edinburgh* respectively; and for all such foreign brandy, rum, or other foreign exciseable liquors, which shall be seized for nonpayment of duty, or for being prohibited to be imported, the said respective commissioners shall, after condemnation, cause the same to be publicly sold to the best bidder, at such places as the said commissioners shall think proper; any law custom or usage to the contrary in any wise notwithstanding.

Forfeited goods to be proceeded against.

Tea coffee and foreign brandy seized, how sold.

By 15 Car. 2. c. 11. § 17. foreign liquors landed before duty paid, were forfeited, half to the King, and half to the informer.

II. And be it further enacted by the authority aforesaid, that the officer of the customs or excise and inland duties, or other person making such seizure, shall, for his encouragement, be allowed, by the said respective commissioners, one third part of the full sum arising from the public sale of all such tea, coffee, foreign brandy, rum, or other exciseable liquors, free from all charges of condemnation and sale.

Officers to have one third.

III. Provided always, and be it further enacted by the authority aforesaid, that the said respective commissioners, if they shall think fit, may cause such tea as cannot be sold at a public sale for five shillings the pound weight, to be burnt or otherwise destroyed, and the officer or other person making the seizure, to be rewarded in such manner as the said commissioners shall think proper, such reward not exceeding one shilling and six pence for each pound weight of such tea.

Tea not worth 5s. per lb. to be burnt.

IV. And be it further enacted by the authority aforesaid, that the commissioners of the customs shall cause the remaining part of the produce of

Remaining
produce of cu-
stoms to be
paid into the
exchequer;

such sales, after paying the reward to the officer, and the charges of condemnation and sale for such seizures as are made by any officer of the customs, to be paid into the receipt of his Majesty's exchequer in lieu of his Majesty's moiety as now practised; any law custom or usage to the contrary notwithstanding.

of excise, &c.
to be paid as
now practised.

V. And be it enacted by the authority aforesaid, that the commissioners of excise or inland duties shall cause the remaining part of the produce of such sales, after paying the reward to the officer, and the charges of condemnation, and other necessary charges for such seizures as are made by any officer of excise and inland duties, to be paid as now practised, in lieu of the King's moiety; any law custom or usage to the contrary notwithstanding.

No custom of-
ficer entitled
to reward
without notice
to next excise
officer;

VI. And the better to prevent any imbezzlement of such goods after seizure, be it enacted by the authority aforesaid, that no officer of the customs, or other person, shall be intitled to any reward given on the seizure of any such goods by virtue of this act, unless notice thereof be by him given to the next officer of excise, or to the supervisor of the district where such seizure shall be made, within forty eight hours after seizure; who shall be obliged on such notice to take a particular account of the species and quantities of such goods: nor shall such goods be afterwards removed without a permit or certificate signed by such officer of excise and inland duties, or supervisor of the place or district from whence such goods are to be removed; under the penalties of such goods being resealed as forfeited by any other officers of the customs, or by any officer of excise and inland duties; and such resealed shall and may be sued for prosecuted and recovered by virtue of this act, or any other law now in force relating to the customs or excise, and inland duties.

nor goods re-
moved with-
out permit.

No officer to
deal in tea,
coffee, bran-
dy, &c.

VII. And be it further enacted by the authority aforesaid, that if any officer of the customs excise or inland duties shall deal or trade in tea coffee or in brandy, or other exciseable liquors, such officer shall not only lose his said office or employment, but also forfeit and lose the sum of fifty pounds to any person who shall inform or sue for the same, and be likewise rendered incapable of having any place or employment in any branch of his Majesty's revenue for the future; which last penalties and forfeitures shall and may be sued for prosecuted and recovered by action of debt, bill, plaint or information, in any of his Majesty's courts at *Westminster*, or in his Majesty's court of exchequer at *Edinburgh* in *Scotland* respectively.

Onus probandi
for foreign
goods to lie on
the owner.

VIII. And be it declared and enacted by the authority aforesaid, that if any foreign goods shall be seized for nonpayment of duties, or any other cause of forfeiture, and any dispute shall arise whether the customs excise or inland duties have been paid for the same, or the same have been lawfully imported, or legally compounded for or condemned, or concerning the place from whence such goods were brought, then, and in such cases, the proof thereof shall lie on the owner or claimer of such goods, and not on the officer who shall seize or stop such goods; any thing in an act of Parliament made in the sixth year of his Majesty's reign, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp duties, post office and house money*, to the contrary notwithstanding.

6 Geo. 1. c. 21.

Officers may
sue as the laws
now stand in
force.

IX. Provided always, and be it further enacted and declared by the authority aforesaid, that nothing in this act contained shall extend, or be construed to extend, to hinder the respective officers, or other proper persons, from suing for prosecuting and recovering the several penalties provided for by the several laws as they now stand in force with respect to the goods or persons aforementioned.

3 Geo. 1. c. 18.
Vessels of 40
tons seized
importing
brandy, &c.

XIV. And whereas by an act passed in the eighth year of his present Majesty, it is enacted, that every ship vessel or boat of the burthen of forty tons or under, importing foreign brandy, arrack, strong waters or spirits, shall be forfeited, with all her tackle furniture and apparel; and after condemnation thereof,

thereof, the principal officers of the customs in the port or place where the same shall be at the time of condemnation, are thereby directed to cause the hull of such ship vessel or boat to be burnt and wholly destroyed; and whereas by the same act it is likewise enacted, that if any boat, wherry, pinnacle, barge or galley rowing, or made or built to row, with more than four oars, shall be found upon the water, or in any barge-house, work-house, shed, or other place, within any of the counties of *Middlesex, Surrey, Kent or Essex*, or in the river of *Thames*, either above or below *London Bridge*, or within the limits of the ports of *London Sandwich* or *Ipswich*, or the members or creeks to them, or either of them, respectively belonging (except as therein excepted) such boat, wherry, pinnacle, barge or galley, with all her tackle and furniture, shall be forfeited; and after condemnation thereof, the principal officers of the customs in the port or place where the same shall be at the time of such condemnation, are thereby directed to cause such boat, wherry, pinnacle, barge or galley, to be burnt and wholly destroyed; and whereas it will be of service to his Majesty in his customs to have the use of such ships, vessels, boats, wherries pinnaces, barges or galleys, to prevent the foul traders carrying on their clandestine designs in importing prohibited goods, and fraudulently landing goods liable to the payment of duties, or relanding goods after the same have been shipped for exportation; be it enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners of his Majesty's customs to cause any such ship, vessel, boat, wherry, pinnacle, barge or galley (except as before is excepted) which shall be seized for any of the reasons aforesaid, and condemned, to be used by the officers of his Majesty's customs, in case the same, or any of them, shall be found to be of service, together with the tackle, furniture, apparel, and materials belonging thereunto, the officer or officers who seized the same being first paid his or their share or shares, according to the direction of the before recited act; any law statute or custom to the contrary notwithstanding.

may be used
by custom of-
ficers, &c.
Or by officers of
excise, by
33 Geo. 2.
c. 9. § 16.

XV. Provided always, and be it further enacted by the authority aforesaid, that if the commissioners of his Majesty's customs shall not think fit, for his Majesty's service, to make use of any ship, vessel, boat, wherry, pinnacle, barge or galley, that then, and in such case, the said commissioners shall cause the principal officers of the customs in the port or place where the same shall be at the time of condemnation, to see the hull thereof burnt, as if this act had never been made.

XVI. And whereas, in pursuance of several acts of Parliament, informations are exhibited before the justices of the peace on seizures made by the officers of the customs, salt, excise or inland duties, of goods clandestinely run, or being prohibited, and of vessels, boats, carriages, horses, and other cattle, in order to their hearing and determining the same; and it being necessary, in order thereunto, that a proper valuation be put thereon before the same are condemned, agreeable to the practice now used in his Majesty's court of exchequer; be it enacted by the authority aforesaid, that one or more justice or justices of the peace of the county or place where such seizure shall be made, shall have power to administer an oath to such person or persons, as they think proper, who shall be skilled in the nature and value of the goods, vessels, boats, carriages, horses, and other cattle, mentioned to have been seized in the information or informations exhibited before any justices of the peace, to view the same, and to make a return of the species, quantity, quality, and value thereof, to such justices of the peace in a limited time; and after the goods, vessels, boats, carriages, horses, and other cattle, shall be condemned by the judgement of such justices of the peace, the same shall be publicly sold to the best bidder, at such places and at such times as the said respective commissioners shall think proper; any law custom or usage to the contrary notwithstanding.

Justices, where
seizures are
made, to ad-
minister an
oath to persons
to view them,
and return the
value, &c.

XXII. And

No commodities, except of the growth, &c. of the *Isle of Man*, to be imported from thence.

XXII. And be it further enacted by the authority aforesaid, that no tobacco, wine, brandy, *East India* or other goods or commodities whatsoever, other than such as are of the growth product or manufacture of the *Isle of Man*, shall be brought from the said island after the said twenty fourth day of *July*, into the kingdoms of *Great Britain* or *Ireland*, or within the limits of any port thereto belonging, on any pretence whatsoever; and in case any ship vessel or boat, having on board any such goods brought from the said *Isle of Man* (except as aforesaid) shall be found within the limits of any port of *Great Britain* or *Ireland*, or discovered to have been within the limits of any port of *Great Britain* or *Ireland* as aforesaid, whether bulk has been broke or not, having such goods on board as aforesaid, such ship vessel or boat, together with the tackle apparel and furniture, and also all such goods so found on board, or the value thereof, shall be forfeited and lost; and every person who shall take any such commodities (except as aforesaid) out of any ship vessel or boat coming from the *Isle of Man*, within the limits of any port as aforesaid, or carry the same on shore, or convey the same from the shore when landed, contrary to the true intent and meaning of this act, or be aiding or assisting therein, shall forfeit the sum of one hundred pounds, or suffer six months imprisonment, at the discretion of the court in which he shall be convicted of such offence.

Penalty of entering foreign goods for exportation, to obtain a drawback, and landing them in the *Isle of Man*.

XXIII. And be it further enacted by the authority aforesaid, that if any merchant or other person shall, after the said four and twentieth day of *July* one thousand seven hundred and twenty six, enter any foreign goods for exportation to parts beyond the seas, other than to the said *Isle of Man*, in order to obtain the drawback for the same, and such goods shall nevertheless be carried to the said island, and there landed contrary to the true intent and meaning of this act, that then and in such case, the exporter of such goods shall forfeit the drawback or the amount thereof paid or to be paid for the same, as also the treble value of the said goods; and the master of the ship or vessel on board which such goods shall be shipped and landed as aforesaid, shall be subject and liable to the same penalties and forfeitures, and shall also suffer six months imprisonment, without bail or mainprize.

Isle of Man to be added to the oath in all debentures for foreign goods exported.

XXIV. And be it enacted by the authority aforesaid, that from and after the said four and twentieth day of *July* one thousand seven hundred and twenty six, the *Isle of Man* shall be added to and included in the oath, upon all debentures for foreign goods exported, whereon the exporter is to swear that such goods are not landed or intended to be landed in *Great Britain* or *Ireland* respectively, without which the officers of the customs shall not suffer the debentures to pass; any law or custom to the contrary notwithstanding.

Persons in prison on information relating to the customs excise or salt, not pleading in one term, judgement to be entered by default, and execution against their effects.

XXVII. And be it further enacted by the authority aforesaid, that from and after the twenty third day of *May* one thousand seven hundred and twenty six, if any person or persons, that now is or are, or shall be in prison for want of sufficient bail (such person or persons being taken by *capias* or *capias's* issued out of his Majesty's court of exchequer, or any other his Majesty's courts of record at *Westminster* or *Edinburgh*) upon any information or informations exhibited in any of the said courts against them or any of them, for having been aiding assisting or otherwise concerned in the unshipping out of any ship or vessel, ships or vessels, boat or boats, with intention to be laid on land, any sort of goods or merchandizes whatsoever, liable to the payment of any duties whatsoever, either customs excise or salt, or any goods or merchandizes prohibited to be imported into this kingdom, or for having any such goods or merchandizes whatsoever knowingly come to his or their hands; or upon any information or informations for nonpayment of duties relating to the customs excise or salt duty; or upon any information or informations already exhibited, or to be exhibited in any of the

the said courts, in relation to any fraud or frauds about any drawback or certificate goods or merchandizes, or in relation to any other fraud or frauds whatsoever, already committed or to be committed, in order to diminish or lessen the revenue of the customs excise or salt duty, or upon any penal law or statute whatsoever relating to the said revenues; and shall refuse or neglect to appear or plead to any such information or informations to be delivered to such person or persons, or to the gaoler keeper or turnkey of the prison or prisons, at the prison or prisons wherein such person or persons shall be confined or imprisoned for any of the said offences, by the space of one term, judgement shall be entered against him or them by default; and in case judgement shall be obtained against any such person or persons by default verdict or otherwise, and such person or persons shall not pay the sum recovered against him or them for any of the said offences, execution shall be thereupon awarded and issued not only against the body or bodies of such person or persons so in prison as aforesaid, but also against all the real and personal estate or estates of such person or persons, though such person or persons continue in prison for such sum or sums of money so to be recovered against him or them; any law custom or usage to the contrary notwithstanding.

XXVIII. And whereas great quantities of prohibited goods, and goods liable to the payment of customs excise or salt duty, are by evil disposed persons fraudulently landed in this kingdom; and goods pretended to be shipped outwards, entitled to a drawback or bounty, are frequently not shipped, or after the shipping thereof relanded, whereby they become liable to several penalties; but knowing themselves subject to be prosecuted for the said offences, and that their fraudulent practices may in time be discovered, do frequently before any discovery can be made by the officers of the revenues, cause informations to be entered and filed against themselves in some of the courts at *Westminster* or *Edinburgh*, in the name of some person or persons on his her or their behalf; and if no discovery be made of the said fraudulent practices by the officers of the revenues, the said informations are never prosecuted; but in case the said frauds are discovered by any officer or officers of the revenues, who thereupon enter and file real informations against such offender or offenders, then either some secret agreement or agreements is or are made by such offender or offenders with such person or persons who have filed or exhibited such informations on the behalf of such offender or offenders, or else a plea or pleas of priority of suit is or are pleaded in bar of such real informations prosecuted by the officers of the revenues; whereby the said offenders evade the several penalties inflicted by law, to the great prejudice of the crown, and also to the discouragement of real prosecutions; for the prevention of such fraudulent practices, be it enacted by the authority aforesaid, that from and after the twenty third day of *May* one thousand seven hundred and twenty six, it shall not be lawful for any person or persons whatsoever, to enter or cause or procure to be entered filed or prosecuted, any information or informations in any of the said courts against any person or persons for the recovery of any penalty or penalties inflicted by any of the laws of the customs excise and the duty upon salt, unless the same be entered filed and prosecuted in the name of his Majesty's attorney general, or in the name or names of some officer or officers of some or one of the aforesaid revenues of customs excise or salt duty: and if any information or informations is or are entered in any other person's name or names than as is before mentioned, the same, and all proceedings thereupon had, are hereby declared to be null and void; and the said court or courts where such information or informations is are or shall be so entered filed or prosecuted, shall not permit or suffer any proceeding or proceedings to be had thereupon, and shall cause such information or informations to be taken off the file; any law custom or usage to the contrary notwithstanding.

No information but in the attorney general's name, or of an officer.

Not less than
28lb. of cocoa
nuts to be sold,

To be entered
in a book to
whom cocoa
nuts are sold,
to be perused
by the officer.

XXIX. And for preventing the frauds of such chocolate makers, who buying small quantities of cocoa nuts, do clandestinely make the same into chocolate, and in like manner sell and dispose of the chocolate so made, without paying the inland duty thereon, whereby his Majesty is defrauded of and in the said inland duty on chocolate; be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty six, no feller of, trader or dealer in cocoa nuts, shall in any parcel or parcels sell, deliver out, or dispose of, less than the quantity of twenty eight pounds weight of cocoa nuts at the least, at any one time or times. And further, that from time to time, and at all and every time and times when such feller of, trader or dealer in cocoa nuts, shall either sell, deliver out, or dispose of any parcel or parcels of cocoa nuts, of twenty eight pounds weight or more, the party or parties so selling, delivering out or disposing of such cocoa nuts, shall enter or cause to be entered down an account in writing of the christian and surname and names, and place and places of abode of the person and persons to whom, or to or for whose use, or for or upon whose account, such cocoa nuts shall be so sold, delivered out or disposed of; and upon demand or request made by any officer or officers of and for the inland duties on chocolate, shall produce such account or accounts to such officer or officers, and shall permit him and them not only to inspect and peruse the same, but also thereout and therefrom to take an account of the name and names, place and places of abode of the person and persons to whom, or for whose use, or for or upon whose account such cocoa nuts shall be or shall have been sold, delivered out or disposed of; on pain of forfeiting and losing the sum of twenty pounds, for every pound of cocoa nuts which shall either be sold delivered out or disposed of, in any parcel or parcels not containing or amounting in the whole to twenty eight pounds of cocoa nuts at the least, or which shall be or shall have been so sold, delivered out or disposed of, without entering down or causing to be entered down in such account or accounts in writing as aforesaid, the name and names, and place and places of abode of the person and persons to whom, or to or for whose use, or for or upon whose account such cocoa nuts shall be or shall have been so sold, delivered out or disposed, and on pain of forfeiting and losing the sum of twenty pounds every and each time and times, when such feller of, trader or dealer in cocoa nuts shall refuse to permit such officer or officers for the said inland duties, to inspect and peruse such account or accounts as aforesaid, or thereout or therefrom to take such account or accounts as aforesaid.

No officer of
excise subject
to penalty for
not leaving a
copy of charge,
unless required
in writing.

XXX. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty six, no gager or officer of his Majesty's duties, either of excise or of any other duty which at this time are or hereafter shall be under the management of his Majesty's commissioners of excise, either as commissioners of excise, and commissioners of other respective duty or duties, or as commissioners of any such duty or duties, shall be liable or subject to any penalty or forfeiture whatsoever, for omitting or neglecting to deliver or leave, or for not delivering or leaving a copy or copies of any charge or charges made by such gager or gagers, officer or officers, for or on account of the said duties, or any of them respectively; unless such copy or copies shall, by the respective party or parties entitled, or that shall be by law entitled to have such copy or copies, or by his her or their order or orders, be required and demanded in writing of and from such gager or gagers, officer or officers respectively; any law or usage to the contrary thereof in any wise notwithstanding.

XXXI. And

XXXI. And be it further enacted by the authority aforesaid, that no action, bill, information or plaint, shall be brought or prosecuted against any such gager or gagers, officer or officers, for any such last mentioned offence or neglect, unless the same shall be commenced before the twenty seventh day of *April* in the year of our lord one thousand seven hundred and twenty six.

Action against the officer, before 27 April, 1726.

XXXII. And whereas discoveries have been lately made of great quantities of foreign goods, liable to the payment of customs excise or the duties on salt, which have been clandestinely imported, without paying the same, but the facts not being discovered within the time prescribed by law for prosecutions to be commenced, for the penalties by law imposed for such offences; his Majesty can only prosecute for the duties in the name of his attorney general, by informations in nature of actions of debt, for recovery thereof; and whereas several persons against whom such informations in nature of actions of debt have been or may be brought, cannot pay the full sum they are or may be sued for respectively, the same amounting in many cases to very large sums, but may be able to pay some part thereof, in case a composition could be made with them for the same; be it enacted by the authority aforesaid, that it shall and may be lawful for the commissioners of his Majesty's treasury, or any three or more of them, or the lord high treasurer, or the commissioners of the treasury for the time being, or any three or more of them, to make such compositions or agreements as to him or them shall seem reasonable, for any such debts incurred by any persons for the customs or other duties of goods so clandestinely imported as aforesaid, before the twelfth day of *May* in the year of our lord one thousand seven hundred and twenty three, and upon payment of the composition-money, to cause the remainder of the debt so compounded for, to be effectually discharged, and the composition-money so paid, to be applied or appropriated in proportion to the several branches to which the same doth or may belong; any law statute or usage to the contrary in any wise notwithstanding.

Treasury may compound for customs, &c. before 12 May, 1723.

XXXIII. And it is hereby further enacted by the authority aforesaid, that all forfeitures and penalties by this act imposed for any offence which shall be committed, relating to any part of his Majesty's revenues, under the management of the commissioners of excise or inland duties in *Great Britain*, shall be sued for levied and recovered or mitigated by such ways means and methods, as any fine penalty and forfeiture is or may be recovered or mitigated, by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or the court of exchequer at *Edinburgh* respectively; except where it is otherwise provided for by this act. And all forfeitures and penalties by this act imposed, for any offence which shall be committed relating to any part of his Majesty's revenues, under the management of the commissioners of his Majesty's customs in *Great Britain*, shall and may be recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or the court of exchequer in *Edinburgh* respectively; except where it is otherwise provided for by this act. And that all forfeitures and penalties hereby imposed, for any offence which shall be committed in the kingdom of *Ireland*, contrary to this act, shall be sued for recovered and levied by such ways means and methods, as any penalty or forfeiture is or may be sued for or recovered by virtue of any law or laws in force in *Ireland*, relating to his Majesty's revenue there. And one moiety of all such forfeitures and penalties imposed by this act, shall be to his Majesty, his heirs and successors, and the other moiety thereof to him or them who shall seize inform or sue for the same; except in such cases where it is otherwise directed by this act.

Forfeitures how recovered, &c.

General issue.

Treble costs.

XXXIV. And it is hereby enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence in his defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action or be nonsuited, or judgement shall be given against him upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff.

Anno primo

GEORGE II. Regis.

C A P. XVI.

An Act for removing Doubts concerning the additional Duty of Two Pence per Gallon upon Low Wines and Spirits of the first Extraction from foreign Materials; and for obviating Questions relating to Appeals in Matters of Excise; and for appointing the Number of Commissioners of Excise, who may hear Causes depending before them.

WHERAS by an act of Parliament made and passed in the twelfth year of his late Majesty King *William* the third, intituled *An act for granting to his Majesty several duties upon low wines or spirits of the first extraction, and continuing several additional duties upon coffee tea, chocolate, spices and pictures, and certain impositions upon hawkers pedlars and petty chapmen, and the duty of fifteen per centum upon muslins, and for improving the duties upon japaned and lacquered goods, and for continuing the coinage duty, for the several terms and purposes therein mentioned,* it was enacted, that from and after the twenty fourth day of *March* in the year of our Lord one thousand seven hundred, and until the twenty fifth day of *March* one thousand seven hundred and six, there should be paid, by way of excise, unto his Majesty, his heirs and successors, for all low wines or spirits of the first extraction, made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties therein mentioned, over and above the duties payable for spirits perfectly made, and particularly for every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, four pence; and whereas by one other act of Parliament made and passed in the third year of the reign of her late Majesty Queen *Anne*, intituled *An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices and pictures, and upon hawkers pedlars and petty chapmen, and upon muslins, and for granting new duties upon several of the said commodities, and also upon callicoes China ware and drugs,* the aforesaid duties on low wines or spirits of the first extraction, were continued from the twenty fourth day of *March* one thousand seven hundred and six, until the twenty fourth day of *June* one thousand seven hundred and ten; and whereas by one other act of Parliament made and passed in the fourth year of the reign of her late Majesty Queen *Anne*, intituled *An act for laying further duties on low wines, and for preventing the damage to her Majesty's revenue by importation of foreign cut whalebone, and for making some provisions as to the stamp duties, and the duties on births burials and marriages, and the salt duties, and touching million lottery tickets, and for enabling her Majesty to dispose of the effects of William Kidd, a notorious pirate, to the use of Greenwich Hospital, and for appropriating the public monies granted in this session of Parliament,* it was amongst other things enacted, that for every gallon of low wines or spirits of the first extraction, which at any time or times during the term of five years, to commence from the twenty fourth day of *March* one thousand seven hundred and five, should be made or drawn from any foreign materials, or any mixture with foreign materials, there should be paid and payable to her Majesty, her heirs and successors, over and above all other duties charged or chargeable thereupon by

3 Ann. c. 19.

the said last mentioned, or any other act or acts of Parliament, the sum of two pence, to be paid by the distillers or makers thereof; and whereas by an act of Parliament made and passed in the fifth year of the reign of her late Majesty Queen Anne, intituled *An act for continuing the duties on low wines and spirits of the first extraction, and the duties payable by hawkers pedlars and petty chapmen, and part of the duties on stamp vellum parchment and paper, and the late duties on sweets, and the one third subsidy of tonnage and poundage, and for settling and establishing a fund thereby and by the application of certain overplus monies, and otherwise, for payment of annuities, to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and seven, and other uses therein expressed*, it is enacted, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the aforefaid act of Parliament, made and passed in the third year of her late Majesty's reign, were continued or granted until the twenty fourth day of June one thousand seven hundred and ten, should, by virtue of the said act of Parliament, made and passed in the said fifth year of the reign of her said late Majesty, be further continued, and be paid and payable to her said late Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller, or other persons, making or drawing spirits or strong waters for sale or exportation within the kingdom of England, dominion of Wales, or town of Berwick upon Tweed, from the twenty third day of June which should be in the year of our Lord one thousand seven hundred and ten, for the term of ninety six years from thence and immediately ensuing, for the uses and purposes expressed in the said act of Parliament, made and passed in the fifth year of the reign of her said late Majesty; and whereas it was the true intent and meaning of the said act last mentioned, to continue all the said duties on low wines and spirits of the first extraction granted by any of the said recited acts, from the respective times of the expiration of them, until the end of the term of ninety and six years therein limited and expressed; and whereas some doubts and questions have nevertheless been made, whether the additional duty of two pence *per* gallon on low wines and spirits of the first extraction, given and granted by the said act made and passed in the fourth year of the reign of her said late Majesty, be continued by the said act made in the fifth year of the reign of her said late Majesty, and is to continue for the term therein mentioned; for the obviating and clearing which doubts, with regard as well to the time past as to come, and for the acquitting discharging and indemnifying all persons whatsoever who have any way acted or been concerned in the charging, collecting, paying or receiving, the said duty of two pence *per* gallon on such low wines or spirits of the first extraction, or who shall be concerned or act in the charging, collecting, paying or receiving, the same for the future, and for the supporting and establishing the fund, by the said last mentioned act of Parliament intended to be created for the securing such annuities as should be purchased pursuant to the said last mentioned act of Parliament; and for the explanation of the said act; be it enacted and declared by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that the said additional duty of two pence *per* gallon for and upon all low wines or spirits of the first extraction, drawn from any foreign or imported materials, or any mixture with foreign materials, given and granted by the said recited act of Parliament made and passed in the fourth year of her said late Majesty's reign, from the twenty fourth day of March one thousand seven hundred and five, for the term of five years, was, by the said recited act made and passed in the fifth year of her late Majesty's reign, intended to be continued, and shall and ought to be and continue, from the twenty third day of June one thousand seven hundred and ten, for the term of ninety six years from thence next and immediately ensuing;

Additional
duty of 2d.
per gallon on
low wines
from foreign
materials con-
tinued.

fuings; and shall and ought to be paid and payable to his Majesty, his heirs and successors, during the said term, for the uses and purposes in the said act made in the fifth year of her said late Majesty's reign expressed; and shall be levied and collected during the said term by the like powers and authorities, and under the like rules, directions, penalties and forfeitures, as in and by the said act made in the fifth year of her said late Majesty's reign, are expressed and provided in respect of the several duties of excise thereby continued; and that all persons whatsoever who have been concerned, or who have acted in the charging, collecting, paying or receiving, the said duty of two pence *per* gallon for such low wines and spirits of the first extraction as aforesaid, are and shall respectively by virtue of this act, be acquitted and discharged, and indemnified, in respect thereof.

II. Provided always that no distiller or distillers, or maker or makers of spirits or strong waters for sale or exportation, shall, for or by reason of this present act of Parliament, or of any thing herein declared or contained, be subject or liable to any penalty or forfeiture for or on account of his her or their having omitted or neglected to pay the said duty of two pence *per* gallon on low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, at any time before the first day of *June* one thousand seven hundred and twenty eight; but that all and every of them respectively shall be, and are hereby acquitted and discharged from all such penalties and forfeitures, and shall be liable to be sued or prosecuted only for the single duties so omitted or neglected to be paid at any time before the said first day of *June* one thousand seven hundred and twenty eight.

No penalties
for not paying
before 1 *June*
1728.

III. And whereas in an act of Parliament made in the sixth year of the reign of his late Majesty King George the first, of glorious memory, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office, and house-money*, a clause is contained concerning the forfeiture and seizure of sweets, which from and after the first day of *August* in the year of our Lord one thousand seven hundred and twenty, should be sent or removed from one place to another without certificates from the proper officers of excise, in which clause some general words are mentioned concerning other forfeitures to be made from and after the said day, by virtue or in pursuance of any act or acts whatsoever relating to the duties of excise, or any other duty or duties under the management of the commissioners of excise, upon which words a doubt hath arisen, whether by the generality thereof the right and liberty of appealing to the commissioners of appeals, from judgements given by the commissioners of excise in causes and prosecutions on account of forfeitures and offences relating to the duties of excise, and the jurisdiction and power of the commissioners of appeals, to hear and determine such appeals, and also the right and liberty of appealing to the justices assembled at the respective quarter sessions of the peace, in cases where judgement or judgements happen to be given by two or more justices of the peace in causes and prosecutions before them, for or on account of forfeitures and offences respectively relating either to the duties on malt, or to the duties on hides and skins tanned tawed or dressed, and upon vellum and parchment, be not taken away and repealed; now, for preventing and avoiding all such doubts and questions, and declaring and re-establishing the right and liberty of appealing in the respective cases before mentioned, be it further enacted and declared by the authority aforesaid, that neither the said act of the sixth year of his said late Majesty's reign, nor any clause matter or thing therein contained did or doth extend, or shall be construed to extend or to have extended, to take away repeal or alter the right and liberty of appealing

6 Geo. 1.
c. 21. § 22.

Right of ap-
pealing con-
firmed.

pealing

pealing in the respective cases before mentioned, or in any of them; and the right and liberty of appealing in the respective cases before mentioned, and the several jurisdictions and powers, as well of the commissioners of appeals as of the justices of the peace assembled in their respective quarter sessions, now is and are, and ought to continue and be in the same plight and condition as the said right, liberty, jurisdictions and powers respectively was and were before the making the said act of the sixth year of his said late Majesty's reign; and that appeals already brought, or hereafter to be brought, in the respective cases before mentioned which have happened since the passing the same act, are and stand in the same plight and condition as they respectively would have done in case the said act had never been made, the aforesaid act, or any other law, statute, provision or usage, to the contrary thereof in any wise notwithstanding.

Complaints
may be deter-
mined by three
commission-
ers.

IV. And whereas complaints and informations, which, at the chief office in *London* for the duties of excise, and other duties there managed, are exhibited and commenced either by traders and dealers in the commodities respectively liable to such duties, who apprehend themselves to have been overcharged, or by prosecutors and informers against such traders and dealers, for offences or facts by them committed or incurred, either by their having omitted to do things which by the laws relating to the said respective duties they are required to do, or by their having done other things contrary to the said respective laws, cannot be heard adjudged and determined with the like dispatch ease and convenience to the parties concerned therein, as might be done in case the same were to be heard adjudged and determined by a less number of the commissioners for the said duties for the time being, than a majority of them; and whereas such complaints and informations happening by the means aforesaid, to remain and continue in suspense and undetermined, is discouraging and disadvantageous to the parties concerned therein; for remedy thereof, be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty eight, all such complaints and informations as aforesaid, either of the one or the other sort, which before the said twenty fourth day of *June* one thousand seven hundred and twenty eight, shall not be heard adjudged and determined, but shall then, or at any time after, be depending at the said chief office, shall and may be heard adjudged and determined by any three or more of such commissioners for the time being; and that it shall be sufficient in the written account or record of such proceedings to mention, that such complaint or complaints, information or informations, are made and exhibited to and before three of such commissioners, without particularly mentioning or expressing the christian and surnames of such three commissioners for the time being; and that every such adjudication and determination of such three or more such commissioners for the time being, shall and hereby is declared to be as good and valid in the law, and of the same force and effect to all intents and purposes whatsoever, as if such adjudication and determination had been by all, or the majority of such commissioners for the time being; any law or statute to the contrary in any wise notwithstanding.

V. And be it further enacted by the authority aforesaid, that all and every such adjudication and adjudications, determination and determinations, shall and may from and after the said twenty fourth day of *June* one thousand seven hundred and twenty eight, be executed by virtue of a warrant or warrants under the hands and seals of any three commissioners for the time being, whether such commissioners setting their hands and seals to such warrant or warrants shall or shall not happen to be the particular commissioners, by whom such adjudication or determination shall be made, or whether such three commissioners, so setting their hands and seals to such warrant

or

or warrants, were commissioners at the particular time or times when such adjudication or adjudications, determination or determinations as aforesaid, shall happen to be made; provided that the persons so setting their hands and seals to such warrant or warrants, at the time and times of such their setting their hands and seals thereto, actually are such commissioners; any law statute or usage to the contrary in any wise notwithstanding.

Anno secundo

GEORGE II. Regis.

C A P. I.

An Act for continuing the Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called England, and for granting to His Majesty certain Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called Scotland, for the Service of the Year one thousand seven hundred and twenty nine; and for making good the Deficiency of a late Malt Act.

[So much as is not expired.]

SECT. XI. **A**ND whereas many malsters or makers of malt, in order to the defrauding his Majesty of the duty, and preventing the officers from taking and keeping a true account of the corn or grain by them steeping or steeped and making into malt, do, in the absence of the officers, remove part of their corn or grain out of the cistern or wetting vat, and mix the same with corn or grain of a former wetting, and supply the place of the corn or grain so removed with fresh corn or grain, and do also mix their several couches and floors in such manner, that the officers for the said duties cannot distinguish one wetting from another; for remedy whereof, be it further enacted by the authority aforesaid, that during the continuance of the duties upon malt, no malster or maker of malt, other than compounders for the said duties, shall, during the continuance of the said duties, mix or cause to be mixed, his her or their corn or grain making into malt, of one wetting or steeping, or any part thereof, with his her or their corn or grain making into malt of a former wetting or steeping, or any part thereof; or shall mix or cause to be mixed, any of his her or their couches or floors, with any corn or grain of a former wetting or steeping, before the same is put on the kiln for drying; on pain of forfeiture of the sum of five shillings for every bushel of corn so mixed, contrary to the true intent and meaning hereof.

Penalty on mixing malt of different wettings.

XII. And be it further enacted by the authority aforesaid, that the said forfeiture of five shillings for every bushel, shall be sued for recovered levied and mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be recovered by any law or laws of excise, or by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of such forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

How levied.

Anno tertio

G E O R G I I I I I I . Regis.

C A P. VII.

An Act for continuing the Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called England, and for granting to His Majesty certain Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called Scotland, for the Service of the Year one thousand seven hundred and thirty; for exempting from the said Duties Cyder and Perry used for distilling; for ascertaining the Bounty for Malt exported; for better preventing Frauds in the Malting of Corn for Exportation; for making good the Deficiency of a late Malt Act; and for giving further Time to Clerks and Apprentices to pay Duties omitted to be paid for their Indentures and Contracts.

[So much as is not expired, or repeated in the annual malt tax acts.]

6 Geo. 1. c. 21. S E C T.
§ 1. & 2. re- XIII.
pealed.

XIII.

SECT. XIII. **A**N D whereas by an act of Parliament made in the sixth year of his late Majesty King George the first, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office and house-money*, it is enacted, that from and after the twenty fourth day of June one thousand seven hundred and twenty, no maltster or maker of malt for exportation, shall cause or permit any barley or other corn or grain by him her or them making into malt, to be steeped wetted or watered upon the couch or floor, or in any other place but in their respective cisterns duly entered for that purpose, on pain of forfeiting for every bushel of malt, which shall be found to have been steeped wetted or watered, contrary to the true intent and meaning of the said act, the sum of two shillings and six pence; and whereas in the before recited act it is further enacted, that from and after the twenty fourth day of June one thousand seven hundred and twenty, no such maltster or maker of malt for exportation, shall cause or permit any corn or grain by them making into malt, to be worked or made in such manner that the same shall acrespire; that is to say, run out grow or sprout at that end of the corn or grain from which the blade proceeds; and in case it shall appear upon examination that more than one part in fifteen of such corn or grain is acrespired, the entire wetting of malt, whereof such corn or grain was part, shall be deemed taken and charged as acrespired malt, and the maltster and maker thereof shall be charged with the full duty of six pence a bushel, for every bushel of malt of that wetting, and shall also forfeit and lose for every bushel of the said malt, the further sum of five shillings; and whereas at the time of making the said act, all malt was liable to and charged with the duties imposed thereon, but such malt as should afterwards be exported to foreign parts, was to have the benefit of drawing back the duties paid on the making thereof; but since that time, for some years last past, and by this act, all malt made and entered for exportation only, is not charged with any duty on the making thereof, and on that account hath not any drawback on the exportation thereof; and whereas the before recited clauses were chiefly intended to prevent any frauds that might be committed in drawing back on such exportation, more money than was at first paid or charged for the duties on the making such malt, but as no such drawbacks do now subsist, and as by frequent experience it hath been found, the method prescribed by the said clauses for preventing acrespining

Anno quarto

GEORGE II. Regis.

C A P. XIV.

An Act to prevent Frauds in the Revenue of Excise with respect to Starch, Coffee, Tea and Chocolate.

10 Ann. c. 26.
§ 7, &c.
12 Ann. st. 2.
c. 9. § 7.

Starch-makers
to use regular
boxes for
draining green
starch.

Notice to of-
ficers of box-
ing green
starch.

Removing
starch before
weighed, for-
feits 50l.

WHERAS the laws relating to the duties upon starch have not, in many instances, been found so effectual as is necessary for the raising levying and collecting the duties thereby intended to be raised levied and collected, nor sufficient to prevent the frauds that have been committed and are still carrying on by the makers of starch, to the great damage and loss of the fair traders, and to the lessening of the revenue; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty one, all and every maker or makers of starch shall make use of regular square or oblong boxes only for boxing and draining their green starch before the same shall be dried in the stove; and that if any such maker of starch shall make use of any other sort of box or basket, or any other kind of vessel whatsoever for the purposes aforesaid, he she or they shall, for every such offence, forfeit and pay the sum of ten pounds. And that the proper officer for the duties upon starch may know the exact time when such starch shall be put into such boxes as aforesaid, and may not by unnecessary delays be hindered from giving due attendance to his other business, by which means his other business must either be neglected, or an opportunity given to the makers of starch to commit frauds; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June*, all and every maker of starch residing within the limits of the weekly bills of mortality, is and are hereby required to give notice in writing of his her or their intention to put any green starch into any such boxes as aforesaid, to the proper officer or officers for the duties upon starch, twelve hours at least before he she or they shall begin to box the same; and that all and every maker of starch, living out of the limits aforesaid, is and are hereby required to give such notice as aforesaid to the proper officer or officers for the duties upon starch, twenty four hours at least before he she or they shall begin to box any green starch, on pain of forfeiting and paying the sum of twenty pounds; and that all and every maker of starch shall, within the space of two hours after such notice in writing by them respectively shall have been given as aforesaid, begin to box or put into boxes all their green starch, and shall from thence continue to box, and put into boxes, all and every part of their green starch that shall then be in readiness and condition fit to be boxed, till the whole making is boxed, so that the proper officer may have a gage of the whole making in the boxes, on pain of forfeiting and paying the sum of twenty pounds.

II. And be it further enacted by the authority aforesaid, that if any maker or makers of starch shall remove, or cause to be removed, any quantity whatever of starch, after the same shall be dried, out of his her or their stove or stoves, or out of any other place or places made use of by them for the drying of starch, before the same has been weighed, and an account taken

taken thereof by the proper officer appointed for that purpose, he she or they shall respectively forfeit and pay the sum of fifty pounds.

III. And be it further enacted by the authority aforesaid, that it shall and may be lawful for any officer or officers of excise or customs to seize any quantity of starch or hair powder, together with the horses and package containing the same, that shall be found in any ship or vessel, or shall be carrying in any cart or waggon, or in any other carriage whatsoever, where they shall have good reason to suspect and believe the same hath been made in some private work-house or other place, or clandestinely imported without payment of any duty, or that the same is starch or hair powder which hath been exported and reloaded again, after the duty had been repaid and drawn back for the same, at the time of exportation thereof; and that after such seizure shall have been made, the said respective officer or officers of excise or customs are hereby required, within ten days next after such seizure, to exhibit an information before any three or more of his Majesty's commissioners of excise, or any two or more justices of the peace, residing near the place where any such seizure shall be made; and if, at the hearing of such information, the party in whose possession any such starch or hair powder hath been found does not make it appear that the duty hath been paid for the same, all the said starch and hair powder so seized for the causes aforesaid shall be forfeited, together with the horses and package containing the same; and the person in whose possession such starch or hair powder shall be found, shall likewise forfeit and pay the sum of five pounds for every hundred weight, and so in proportion for a greater or lesser quantity; and the said commissioners or justices of the peace shall then proceed to give judgment for the forfeiture of the said starch or hair powder, together with the horses and package containing the same, and likewise for the forfeiture of the said sum, in proportion as aforesaid.

Officers may seize suspected starch.

If the duty was not paid, the starch is forfeited, and 5*l.* for every C.

IV. Provided always, and be it enacted by the authority aforesaid, that in case any officer or officers for the duties upon starch, or any officer or officers of the customs shall have cause to suspect that starch is privately making in any place or places whatsoever, or that any starch is lodged or concealed in any place or places whatsoever, with an intent to defraud his Majesty of his duty, then, and in every such case, upon oath made by such officer or officers before the commissioners for the duties upon starch, or any one or more of them, or before one or more justice or justices of the peace residing near the place where such officer or officers shall suspect the same to be privately making or to be lodged or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioner or commissioners, justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant under his or their respective hands and seals, to authorize and empower such officer or officers, by day or by night (but if in the night, then in the presence of a constable, or other lawful officer of the peace) to enter into all and every such place or places where he or they shall so suspect that any starch is so privately making lodged or concealed, and to seize and carry away all such starch as they shall there find so privately making, together with all the materials that shall be there ready and preparing for the making of starch, and likewise all such starch as they shall find so lodged and concealed in any place or places whatever, as forfeited for the use of such persons as by this act is hereafter directed, together with all and every the boxes, and all and every other thing or things wherein the same shall be contained; and the person or persons that shall be found so privately making starch as aforesaid, or the person or persons in whose possession any starch shall be found, unless he she or they do make it appear that the duty has been paid for the same as aforesaid, shall respectively forfeit and pay the sum of fifty pounds: and

Officers by warrant may search for starch concealed.

50*l.* penalty for concealing.

if any person or persons whatever shall let obstruct or hinder any of the aforesaid officers from entering any such place or places for the purposes aforesaid, or in seizing and carrying away any starch, or any materials for the making of starch, which is and are before declared to be forfeited for the causes aforesaid; together with all and every the boxes thing or things wherein the same is contained, the person or persons offending therein, shall, for every such offence, forfeit and pay the sum of fifty pounds.

Penalty for
mixing with
hair powder
any alabaster,
&c.

10 Ann. c. 26.
§ 31.

12 Ann. st. 2.
c. 9. § 20.

V. And for the better preventing frauds and abuses in the making of hair powder, be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty one, if any maker or makers of hair powder, or any perfumer, peruke-maker, barber, or any seller or sellers of, or dealers in hair powder, shall mix, or cause to be mixed, any powder of alabaster, plaister of *Paris*, talk, chalk, whiting, lime, or any other material or materials of any other kind or nature whatsoever (rice first made into starch, and sweet scents only excepted) with any starch, or with any powder of starch, to be made use of for making of hair powder, and shall make, or cause to be made, any hair powder with any of the materials before mentioned, or with any other material or materials of any other kind or nature whatsoever, other than starch, or powder of starch, or of rice first made into starch, and shall use, sell, or offer to sell, any hair powder so mixed or made, he she or they shall forfeit all the hair powder so mixed or made, and likewise the sum of twenty pounds.

Makers of
hair powder
to make true
entries at the
excise office.

VI. And be it further enacted by the authority aforesaid, that all and every person or persons who is are or shall be a maker or makers of hair powder, shall, at the chief office of excise in *London*, or at the office of excise next adjoining to the place where he she or they respectively shall inhabit or reside, make a true entry in writing of his her or their respective place or places of abode, together with all and every the work-house or work-houses, and all and every other place or places whatsoever, that shall be made use of by any person or persons whatsoever for the making of hair powder, on pain of forfeiting and paying the sum of twenty pounds.

Officers may
enter work-
houses, &c. to
examine hair
powder.

VII. And be it further enacted by the authority aforesaid, that it shall and may be lawful for any officer or officers for the duties upon starch, at all times by day, at his or their request, to enter the house or houses, work-house or work-houses, and all and every other place or places whatsoever belonging to, or that shall be made use of by, any person or persons for the making of hair powder, and likewise the shop or shops belonging to any perfumer, peruke-maker, barber, or other seller or sellers of or dealers in hair powder, and there to examine all and every parcel or parcels of hair powder, and to carry away any sample or parcel of the same, paying a reasonable price for the same, according to the price that hair powder shall then commonly bear and be sold for; and if, upon examination of the hair powder so bought, it shall appear that the same is mixed, or made with any alabaster, plaister of *Paris*, talk, chalk, whiting, lime, or with any other material or materials of any other kind or nature whatsoever, other than starch or powder of starch (rice first made into starch, and sweet scent only, as before excepted) the person or persons in whose custody the same shall have been found, shall forfeit and pay the sum of twenty pounds.

Penalty for
having alaba-
ster, &c.

VIII. And be it further enacted by the authority aforesaid, that if any starch-maker or starch-makers, powder-maker or powder-makers, dealer or dealers in hair powder whatsoever, shall have in his her or their possession any alabaster, plaister of *Paris*, talk, chalk, whiting, lime, or any other material or materials whatsoever besides starch or powder of starch, or of rice first made into starch for the making mixing or counterfeiting of hair powder, he she or they shall forfeit all and every the said material or materials, and likewise the sum of ten pounds.

IX. And be it further enacted by the authority aforesaid, that if any starch-maker or starch-makers, or maker or makers of hair powder, or perfumer peruke-maker or barber, or any other seller or sellers of or dealers in hair powder, upon due request or demand made by any such officer or officers as aforesaid, in the day-time, shall refuse to permit, or shall not permit, such officer or officers to enter and go into all and every the work-house or work-houses, shop or shops, and all and every other place or places belonging to, or that shall be made use of by, him her or them for the making or keeping of any hair powder, or shall refuse to suffer or permit any such officer or officers to examine, and to take and carry away with him or them any parcel or sample of hair powder, upon his or their offering to pay for the same the price that hair powder shall then commonly bear and be sold for, every such person or persons as aforesaid shall, for every such offence, forfeit and pay the sum of twenty pounds.

Penalty for obstructing officers.

X. And be it further enacted by the authority aforesaid, that all the penalties and forfeitures incurred by any person or persons for any offence or offences committed by them contrary to this act, shall be sued for, levied, recovered and mitigated, by such ways and means as any penalty or forfeiture for any offence or offences committed by any person or persons, against any of the laws of excise, or either of them, can or may be sued for, levied, recovered or mitigated, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin protection or wager of law, or more than one imparlance, shall be allowed; and that one moiety of every such penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same within six months next after the offence committed.

Penalties sued for by laws of excise.

XI. And whereas several ill disposed persons do frequently dye fabricate or manufacture very great quantities of sloe leaves, liquorish leaves, and the leaves of tea that have been before used, or the leaves of other trees shrubs or plants, in imitation of tea, and do likewise mix, colour, stain and dye, such leaves, and likewise tea, with *terra Japonica*, sugar, molasses, clay, logwood, and with other ingredients, and do sell and vend the same as true and real tea, to the prejudice of the health of his Majesty's subjects, the diminution of the revenue, and to the ruin of the fair trader; for remedy of such frauds and abuses for the future, be it enacted by the authority aforesaid, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty one, if any person or persons who shall be a dealer in or feller of tea, shall dye fabricate or manufacture any sloe leaves, liquorish leaves, or the leaves of tea that have been used, or the leaves of any other tree shrub or plant, in imitation of tea, or shall mix, colour, stain or dye such leaves or tea, with *terra Japonica*, sugar, molasses, clay, logwood, or with any other ingredients or materials whatsoever, or shall sell and vend, or utter offer or expose to sale, or shall have in his her or their custody or possession any such dyed fabricated or manufactured leaves, in imitation of tea, or any such coloured stained or dyed leaves or tea mixed with any of the ingredients before mentioned, or with any other ingredients whatsoever, such person or persons shall respectively, for every pound of such leaves so dyed fabricated or manufactured, in imitation of tea, and for every pound of such mixed, coloured, stained or dyed, leaves or tea, forfeit and pay the sum of ten pounds.

Penalty for sophisticating tea.

See 11 Geo. 1. c. 30. § 5.

XII. And whereas great quantities of cocoa nutshells and husks have been lately imported, and after such importation are fabricated and worked up so as to imitate either coffee or chocolate, and then after are vended and sold as such, to the endangering the healths of his Majesty's subjects, and to the great

Penalty for
importing co-
coa nutshells or
husks without
the nuts.

great diminution and lessening of the inland duties charged upon those commodities ; for preventing whereof be it enacted by the authority aforesaid, that if any person or persons, from and after the twenty ninth day of *September* one thousand seven hundred and thirty one, shall import any cocoa nutshells or husks, without the nuts thereunto belonging, it shall and may be lawful for any of his Majesty's officers of the customs, excise, or the said inland duties, to seize and secure the same, wherever such cocoa nutshells or husks shall be imported or found, together with the bags, boxes, and other package, where the same shall be contained ; and that after such seizure the said cocoa nutshells or husks, together with the bags and other package, shall be condemned according to due form of law ; and after such condemnation, such cocoa nutshells or husks shall be destroyed or otherwise disposed of, as his Majesty's commissioners of the customs excise or inland duties respectively concerned, or any three or more of them, shall think fit to direct and appoint : and for the encouragement of his Majesty's said officers to discover the importation of such cocoa nutshells and husks, his Majesty's commissioners of the customs excise and inland duties respectively concerned, or any three or more of them, are hereby authorized and required to reward any such officer or officers making seizure of such cocoa nutshells or husks imported as aforesaid, in any sum not exceeding twenty shillings *per* hundred weight, out of the duties arising upon the importation of cocoa nuts, or by the inland duties upon chocolate, or either of them.

Anno quinto

GEORGE II. Regis.

C A P. XXIV.

An Act for encouraging the Growth of Coffee in His Majesty's Plantations in America.

WHEREAS there is great reason to believe that the soil and climate of the island of *Jamaica*, and of other *British* plantations in *America*, are proper for the growth of coffee, and that great quantities of that commodity may be produced in the said plantations, and from thence imported into this kingdom, if encouragement be given for that purpose, to the great advantage not only of the said plantations, but likewise of this kingdom; and whereas by an act of Parliament made in the tenth year of the reign of his late Majesty King George the first, intituled *An act for repealing certain duties therein mentioned payable upon coffee, tea, cocoa nuts, chocolate and cocoa paste imported, and for granting certain inland duties in lieu thereof, and for prohibiting the importation of chocolate ready made, and cocoa paste, and for better ascertaining the duties payable upon coffee tea and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath*; it was enacted and declared, that the several duties upon coffee then payable by an act of Parliament made in the sixth year of the reign of his late Majesty King William the third, and by an act of Parliament made in the third year of the reign of her late Majesty Queen Anne, and by one other act of Parliament made in the tenth year of the reign of her said late Majesty Queen Anne, should cease, determine, and be no longer paid or payable; and that an inland duty should be charged and imposed upon all coffee to be sold in *Great Britain*, from and after the twenty fourth day of June one thousand seven hundred and twenty four, after the rate of two shillings per pound averdupois, and in that proportion for a greater or lesser quantity, over and above all customs subsidies and duties which then remained payable to his Majesty for the same upon the importation thereof; which duty was to be managed and collected by persons to be nominated and appointed by virtue of the said act, under certain rules, limitations, forfeitures and penalties, therein mentioned; now, for encouraging the growth of coffee in the said plantations, and the importation of the same from thence into this kingdom, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fifth day of March which shall be in the year of our Lord one thousand seven hundred and thirty five, all coffee of the growth and product of any of the *British* plantations in *America*, shall, in lieu of the said inland duty of two shillings per pound weight, pay an inland duty of one shilling and six pence, and no more, per pound weight averdupois, and in that proportion for a greater or lesser quantity; and the persons nominated and appointed, by virtue of the first mentioned act, to manage and collect the said inland duty arising thereby, shall, and are hereby impowered to take and receive the sum of one shilling and six pence per pound weight, and no more, for all coffee of the growth and product of the *British* plantations above mentioned, any thing in the said act to the contrary notwithstanding.

II. Provided, and be it enacted, that the said duty shall be applicable to the uses and purposes contained and declared in the said act of the tenth year of

of his said late Majesty's reign; and all officers employed in managing and collecting the same, and all persons importing, selling, buying or dealing, in such coffee, shall be subject to the rules, limitations, restrictions, forfeitures and penalties, to be prosecuted received and divided in the manner thereby prescribed and directed.

III. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and thirty five, no coffee shall be suffered to be put on board any ship or vessel in any of his Majesty's colonies and plantations in *America*, until the planter or grower of such coffee, or his known agent, shall make oath or affirmation in writing, before two of his Majesty's justices of the peace in or near the place where the said coffee grew (which oath or affirmation such justices are hereby empowered to administer) that the same is actually of the growth and produce of such planters's or grower's plantation lying in the district division or parish of _____ within the island or colony of _____

Planter, or his agent, to make oath of the growth,

and produce a copy to the collector.

Master of ships to make oath of receiving such coffee, and no other.

Fee.

Particulars to be specified.

which oath or affirmation shall be produced to the collector comptroller and naval officer, or any of them, by the person or persons who shall enter or ship such coffee, before the entry and shipping thereof for *Great Britain*; and such person or persons shall likewise make oath or affirmation before the said officers, or any two of them, that the coffee then to be shipped is the very same coffee, and no other than what is mentioned in such oath or affirmation of the planter or grower, or his known agent, as aforesaid; which oath or affirmation the collector and comptroller of the customs, and naval officer, at the port where the said coffee is to be loaded, or any two of them, are empowered to administer; and the said collector and comptroller, and naval officer, are hereby required to deliver a certificate of such affidavit or affirmation, under their respective hands and seals, to the commander or master of such ship or vessel on board of which the said coffee is to be shipped: and the master or person having command of such ship or vessel, shall, before clearing his ship or vessel, also make oath in the like manner, that he has received such coffee on board his ship or vessel, and that he has no more or other coffee on board his ship or vessel than such, for which proofs shall be made as aforesaid, and that he will not take or receive any more coffee on board before his arrival in *Great Britain*, and making a report of his lading there; for which affidavit or affirmation, and certificate, the said collector and comptroller, or naval officer, shall receive as a fee or reward the sum of five shillings, and no more; and all certificates of such affidavits or affirmations, shall, by the commander or master of such ship or vessel importing such coffee into this kingdom, be produced by such master or person having command of the ship or vessel, to the collector and comptroller of the customs at the port where such ship shall unlade, at the time of making his report; and shall at the same time deliver to such collector and comptroller a certificate, under the hands and seals of the collector and comptroller of the customs and naval officer of the port or place where such coffee shall have been shipped, or any two of them, testifying the particular quantities of such coffee which shall be so laden, and of which such proofs shall be made as aforesaid, specifying the package or packages in which the same is contained, with the particular marks numbers and weights of each package; and the said master shall likewise make oath, or, if he be one of the people called *quakers*, solemnly affirm before them, that the coffee in the said certificate or certificates mentioned was truly taken on board, as in the said certificate or certificates is expressed; and that after his departure from the place or places where such coffee mentioned in such certificate or certificates was laded, he did not take on board, or permit to be laded on board, his said ship or vessel, either at sea or elsewhere, any parcel or parcels of coffee, and that all the coffee on board his said ship is mentioned and set forth in the said certificate or certificates; and upon the entry of such coffee at the custom-house, and paying or securing the several duties then due thereon,

a mark

a mark shall be set on every parcel, denoting it to contain coffee of the growth of the *British* plantations, and where and by what ship imported; and thereupon such parcel or parcels of coffee so marked shall be lodged in a warehouse or warehouses, pursuant to the directions of the said act passed in the tenth year of the reign of his late Majesty; and the importer or proprietor of any parcel or parcels of coffee, or any other person who shall be employed by such importer or proprietor to make an entry with the receiver or collector of the said inland duty, shall deliver to the said receiver or collector the said certificate or certificates of the affidavit or affirmation of the growth of the said coffee in the *British* plantations, made before the collector and comptroller of the customs or naval officers, together with the said oath or affirmation made as aforesaid, by the master of such ship or vessel, at the port where such coffee was taken on board, together with the oath or affirmation, or a copy thereof, made by the planter or grower before two of his Majesty's justices of the peace there in the manner before directed; as also the said certificate of the package marks and numbers of the coffee so laden on board; which said certificate or certificates, oath or affirmation, shall remain with the said collector or receiver of the said inland duty.

IV. And be it further enacted by the authority aforesaid, that no commander, or other person having charge of any ship or vessel, shall take in or permit or suffer to be taken in at any of his Majesty's plantations in *America*, or at sea, or in any creek harbour or other place in *America*, or shall land suffer or permit to be landed, out of any ship or vessel in any of the said plantations, any coffee of the growth or produce of any foreign country, except such coffee as shall be regularly exported from *Great Britain*; on pain of forfeiting all such coffee, and the sum of two hundred pounds, and likewise shall suffer twelve months imprisonment; such forfeiture to be sued for recovered and adjudged in any court of record in any of his Majesty's dominions in *Europe*, or in any of his Majesty's plantations; and what shall be recovered in pursuance of this act, in any court of record in any of his Majesty's dominions in *Europe*, shall be paid one moiety to his Majesty, and the other moiety to the person or persons who shall inform or sue for the same; and what shall be recovered in the plantations shall be divided, one third to his Majesty, one third to the governor or commander in chief, and the other third to the person or persons who shall inform or sue for the same.

V. And be it enacted by the authority aforesaid, that if any person shall falsely make any oath or affirmation by this act directed to be made, and shall thereof be legally convicted in any of his Majesty's courts of record in *Great Britain*, or in any of the courts of admiralty in any of the said plantations where such offence was committed, such person so guilty shall forfeit the sum of two hundred pounds, and be imprisoned for the space of twelve months; and if any person shall forge or counterfeit a certificate of the said oath or affirmation, or shall publish such certificate knowing the same to be forged or counterfeited, and be legally convicted thereof in any of the courts aforesaid, such person shall forfeit the sum of two hundred pounds; and such forfeiture shall be paid, one moiety to his Majesty, and the other moiety to the person or persons who shall inform and sue for the same, to be recovered and divided as is before directed and appointed.

VI. And be it further enacted by the authority aforesaid, that this act shall continue and be in force from the said twenty fifth day of *March* one thousand seven hundred and thirty five, to the twenty fifth day of *March* one thousand seven hundred and thirty nine, and from thence to the end of the then next session of Parliament, and no longer.

Goods to be marked.

Penalty on receiving or landing in the plantations foreign coffee, except from *Great Britain*.

200*l.* penalty, &c. on false oath or certificate.

Continued by 32. Geo. 2. c. 23. § 5. to 24 June, 1766, &c.

Anno sexto

GEORGE II. Regis.

C A P. XVII.

An Act for repealing an Act for laying a duty on compound Waters or Spirits, and for licensing the retailers thereof; and for determining certain Duties on French Brandy; and for granting other Duties in lieu thereof, and for enforcing the Laws for preventing the running of Brandies.

2 Geo. 2. c. 17.
repealed.

MOST gracious sovereign, whereas an act of Parliament made in the second year of your Majesty's reign, intituled *An act for laying a duty on compound waters or spirits, and for licensing the retailers thereof*, hath not answered the good purposes thereby intended, and hath been a discouragement to the distilling of spirits from corn in *Great Britain*; we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty three, the said act and every matter and thing therein contained, shall be and is hereby repealed, any thing in the said act to the contrary thereof in any wise notwithstanding.

The duties imposed by 7 & 8 W. 3. c. 2. on French brandy repealed.

II. And whereas by an act of Parliament made in the seventh and eighth year of the reign of his late Majesty King *William* the third of glorious memory, intituled, *An act for granting to his Majesty an additional duty upon all French goods and merchandizes*, it is amongst other things enacted, that for every tun of *French* brandy of single proof, imported after the twenty eighth day of *February* one thousand six hundred and ninety six, for the term of thirty one years, and from thence to the end of the next session of Parliament, there should be paid the sum of thirty pounds, and for every tun of *French* brandy of double proof imported as aforesaid, sixty pounds, over and above the duties charged thereupon, without any deduction, and so proportionably for a greater or lesser quantity, which said several duties have been by several acts of Parliament since continued, and are now payable to his Majesty; and whereas the high duties upon *French* brandies have tempted many of the traders therein to import great quantities thereof from *Flemish* ports, and as *German* or *Flemish* brandy, to the great prejudice of the revenue and the fair trader; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty three, the said duty of thirty pounds per tun on *French* brandy of single proof, and sixty pounds per tun on *French* brandy of double proof, shall cease determine and be no longer paid or payable.

III. And to the intent that no failure or deficiency may accrue or happen in the respective funds, to which the duties by this act determined were appropriated and applicable by the determination of the aforesaid duties; we your Majesty's said dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, have, in lieu of the said last mentioned duties hereby determined, freely and unanimously resolved to give and grant to your Majesty the duty and imposition herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted

ed

ed by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty three, in lieu of the said duties hereby determined, there be raised, levied, collected and paid unto his Majesty, his heirs and successors, the several rates and duties of excise herein after expressed; that is to say,

For every gallon of single brandy, spirits or aqua vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, one shilling.

Duty on brandy, &c. imported per gallon 1 s.

For every gallon of brandy, spirits or aqua vitæ, above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, two shillings.

Double brandy 2 s.

IV. And be it enacted by the authority aforesaid, that the said several rates duties and impositions shall be raised, levied, collected, paid and accounted for unto his Majesty, his heirs and successors, in the same manner and form, and by such rules ways and means, and under such penalties forfeitures and disabilities, and with such power of mitigation and other powers, and with such allowances, as any the duties of excise upon beer ale or other liquors, are by any act or acts of Parliament or law whatsoever now in force, enacted, appointed or allowed to be raised, levied, collected, managed, recovered and paid; and that so much of the said acts as are now in force for the raising, levying, collecting, paying and answering the said duties of excise, shall be continued and be practised, put in execution and observed, in and for the raising, levying, collecting, managing, adjudging and answering the said duties of excise by this act granted, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

To be levied as the duties of excise on beer, &c.

V. And be it further enacted by the authority aforesaid, that the several and respective commissioners of excise shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing and accounting for the same excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other branches of the public revenues, for the purposes in this act expressed.

VI. And it is hereby further enacted by the authority aforesaid, that the monies arising by the said duties by this act charged and imposed, shall be appropriated issued and applied, and the same are hereby appropriated and made payable to the same uses intents and purposes, as the said last mentioned duties hereby determined as aforesaid, were appropriated and applicable before the making of this present act, and shall have the same continuance, and shall be also subject and liable to the same redemption by Parliament, as the said last mentioned duties hereby determined as aforesaid, were subject and liable unto.

VII. And for the encouragement of the exportation of spirits drawn from corn in *Great Britain*; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty three, it shall and may be lawful to and for any distiller or distillers, or other person or persons, to export such spirits drawn from corn as aforesaid, upon oath made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits drawn from corn in *Great Britain*, are intended to be exported, that the same are drawn from corn in *Great Britain* without any mixture with any other materials, either native or foreign, and that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise for the port or place where such spirits were shipped, of the quantity so shipped, and that the same was shipped in the presence of such officer, that such distiller or distillers, or other person or persons so exporting

Drawback on exporting spirits drawn from British corn.

The oath is altered by 33 Geo. 2. c. 9. § 6. And by 2 Geo. 3. c. 5. Spirits for exportation are exempted from the excise; and a bounty of 3l. 12 s. is given on exporting spirits made from corn.

porting the same; shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the sum of four pounds eighteen shillings for every tun of such spirits so shipped off, and so in proportion for any greater or lesser quantity, in full of all drawbacks and bounty that can be made for the same, except the bounty of one pound ten shillings for every tun of such spirits, which shall be payable at the custom-house in manner herein after directed.

1 W. & M.
ft. 1. c. 12.

VIII. And whereas by an act made in the first year of the reign of the late King *William* and Queen *Mary*, intituled *An act for encouraging the exportation of corn*; an allowance of two shillings and six pence *per* quarter is to be paid to the exporter of barley or malt, when the same is sold at twenty four shillings the quarter, or under; and whereas in the making of a tun of spirits drawn from barley or malt, twelve quarters of barley or malt are made use of, but it is uncertain how much of the said barley is made into malt, for preventing any question or dispute that may arise thereupon; be it enacted by the authority aforesaid, that for every tun of spirits drawn from barley malt or other corn, there shall be paid to the exporter of the same, by the commissioners of his Majesty's customs, or other proper officer belonging to them, when barley is at twenty four shillings *per* quarter, or under, upon such proof of the exportation of the same, as by the said act is directed, and out of such duties as are liable to the payment of the bounties on corn exported, the sum of one pound ten shillings, in the same manner as if the like quantity of barley malt or other corn had been exported, and so in proportion for a greater or lesser quantity.

Duties on rum
or plantation
spirits not al-
tered.

IX. Provided always, and be it further enacted by the authority aforesaid, that nothing herein contained shall extend, or be construed deemed or taken to extend, to alter the duties now paid on rum or spirits that shall be of the growth or manufacture of his Majesty's plantations in *America*.

50*l.* penalty
on neglect of
custom-house
officer.

X. And for the more effectual securing the due execution by the inferior officers of his Majesty's customs, of the provisions in the several acts for preventing the running of brandies; be it enacted by the authority aforesaid, that when any officer or officers of the customs shall neglect to seize and prosecute any vessel, boat, horses or other cattle or carriage, which shall be forfeited for the causes above mentioned, every such officer and officers being thereof lawfully convicted upon his or their appearance or default, upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the officer or officers, by or before one or more justice or justices of the peace of the county division or liberty where such offence shall be committed, or the offender shall be found (which oath such justice or justices of the peace are hereby required to administer) the officer and officers so convicted shall severally forfeit for every such neglect, the sum of fifty pounds; one moiety thereof to the use of the King, and the other moiety thereof to the use of the informer or prosecutor; the same to be levied by distress and sale of the offender's goods, by warrant under the hand and seal, or hands and seals of such justice or justices of the peace, before whom such offender shall be convicted as aforesaid; and for want of such distress, every such offender shall by such justice or justices be committed to prison, there to remain without bail or mainprize for the space of six months.

10*l.* penalty
on hawking or
selling brandy,
&c. about the
streets.

XI. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty three, no person or persons shall hawk or sell, or expose to sale, any brandy strong waters or other spirits about the streets in any wheelbarrow, or upon the water in any ship boat or vessel, or in any other manner whatever, or shall sell or expose the same to sale on any bulk or bulks, shed or sheds, stall or stalls, or on or in any other place or places, other than the dwelling-house of the persons so selling the same, upon pain of forfeiting for every such offence the sum of ten pounds; and that it shall and may be lawful for any one or more of his Majesty's justices of the peace for or near the place

or

or places where such last mentioned offence or offences shall be committed, and he or they are hereby impowered to hear and determine, upon the confession of the offender, or upon the oath or oaths of one or more credible witness or witnesses (which oath or oaths the said justice or justices is and are hereby impowered and required to administer) in a summary manner, every such offence or offences, upon complaint made to him or them thereof, within one calendar month next after the offence is committed; and if any person or persons shall be convicted of any such offence or offences, the said penalty or forfeiture shall and may be raised and levied by such person or persons, as shall be appointed by the said justice or justices, by warrant or warrants under his or their hands and seals; and that after the same shall be levied, it shall be paid one moiety thereof to the informer or informers, and the other moiety into the hands of the overseers of and for the use of the poor of that parish, where any such offence or offences shall happen to be committed; and in case any person or persons as shall have been convicted of any such offence or offences last mentioned, shall refuse to pay the said sum of ten pounds, or shall not have goods and chattles upon which the same may be levied, the said justice or justices of the peace shall and may commit such offender or offenders to the house of correction, there to be kept to hard labour for any time not exceeding three months, nor less than one month.

Anno septimo

GEORGE II. Regis.

C A P. XIV.

An act for ascertaining the Duties upon Arrack, and for giving further Time to Clerks and Apprentices to pay Duties omitted to be paid for their Indentures and Contracts.

[So much as relates to the duty on Arrack.]

WHEREAS arrack, a spirit of the product of his Majesty's colonies and territories in the *East Indies*, is, on the importation thereof into *Great Britain*, charged by the laws of excise, with the several duties which are paid for brandy and other foreign spirits imported into this kingdom, but by the officers of the customs is rated and charged as a commodity imported from the *East Indies*, according to the value thereof at the sale at the candle, whereby the several subsidies duties and excise, amount to much more than is paid on the importation of brandy and other foreign spirits, to the great discouragement of the importation thereof; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *May* one thousand seven hundred and thirty four, the same subsidies duties and excise, now payable upon brandy and foreign spirits imported, and no more shall be paid for arrack imported from any of his Majesty's colonies or territories in the *East Indies*, and that the same allowances shall be made on the exportation thereof, as is made upon foreign brandy or other spirits; any law custom or usage to the contrary notwithstanding.

Same duties on arrack from the *British* colonies, as on brandy, &c.

II. And be it enacted by the authority aforesaid, that the said several subsidies duties and excise upon arrack shall be raised, levied, collected, paid and accounted for unto his Majesty, his heirs and successors, in the same manner and form, and by such rules ways and means, and under such penalties forfeitures and disabilities, and with such power of mitigation, and other

other powers, and with such allowances, as any the duties on brandy or other foreign spirits are, by any act or acts of Parliament or law whatsoever now in force, enacted appointed or allowed to be raised, levied, collected, managed, recovered and paid; and that the said several laws now in force for the raising, levying, collecting, paying and answering the said subsidies duties and excise upon arrack shall be continued, and be practised, put in execution and observed, in and for the raising, levying, collecting, managing, adjudging and answering the said subsidies duties and excise upon arrack by this act granted, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

III. And be it further enacted by the authority aforesaid, that the several and respective commissioners of the customs, and commissioners of excise, shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing and accounting for the same excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other branches of the public revenues, for the purposes in this act expressed.

IV. And it is hereby further enacted by the authority aforesaid, that the monies arising by the said duties by this act imposed and charged, shall be appropriated issued and applied, and the same are hereby appropriated and made payable, to the same uses intents and purposes, as the said subsidies duties and excise as aforesaid were appropriated and applicable before the making of this present act, and shall have the same continuance, and shall be also subject and liable to the same redemption by Parliament, as the said subsidies duties and excise were subject and liable unto.

Anno septimo

GEORGE II. Regis.

C A P. XIX.

An Act for the more effectual preventing the clandestine Importation of foreign Hops into Great Britain and Ireland, and to prevent the adulterating or sophisticating of Hops, to alter the Colour or Scent thereof.

WHEREAS by an act of Parliament made in the ninth year of ^{9 Ann. c. 124} her late Majesty Queen Anne, intituled *An act for laying a duty upon hops*, it is enacted, that there shall be raised levied and paid unto and for the use of her Majesty, her heirs and successors, for and upon all hops which at any time or times within or during the term of four years, to be reckoned from the first day of *June* one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, over and above all other customs subsidies and duties imposed upon or payable for the same, the sum of three pence for every pound weight *averdupois*, and after that rate for a greater or lesser quantity, to be paid by the importer thereof before the landing of the same; which said act, and every clause, article, matter and thing, therein contained, is continued and declared to be in force by an act made in the first year of his late Majesty ^{1 Geo. 1. st. 2, c. 2. § 17.} King George, from the thirty first day of *May* in the year of our Lord one thousand seven hundred and fifteen, until the first day of *August* one thousand seven hundred and fifteen, as fully and effectually, to all intents and purposes, as if the same were therein particularly and at large repeated and re-enacted; which said duty of three pence a pound by the aforesaid act of her late Majesty Queen Anne, and continued by the aforesaid act of his late Majesty King George, was continued by one other act made in the first year of ^{1 Geo. 1. st. 2, c. 12. § 5.} his late Majesty King George, and made payable to his Majesty, his heirs and successors for ever; and whereas the penalty for landing or putting on shore out of any ship or vessel any imported hops before due entry thereof shall have been made, and the duty by the aforesaid acts granted and continued shall have been paid, has been found too small to prevent the clandestine importation of the same; and whereas by the low price that hops have taken, and do still bear, in foreign markets, great quantities of foreign hops are imported into and vended in *Great Britain*, and brought into and vended in *Ireland*, contrary to law; for preventing therefore of a practice so prejudicial to the hop planters of this kingdom, and so detrimental to the revenue; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *May* which shall be in the year of our Lord one thousand seven hundred and thirty four, if any foreign hops shall be landed or put on shore out of any ship or vessel in *Great Britain*, before due entry thereof shall be made at the custom house in the port or place where the same shall be imported, and before the duties charged or chargeable thereon shall be paid, or without a warrant for landing or delivering the same, first signed by the commissioners, collector, or other proper officer or officers of the customs respectively; or if any foreign hops, other than of *British* growth, shall be landed or put on shore out of any ship or vessel in *Ireland*, all such hops, of what kind soever, as shall be so landed or put on shore, or taken out of any ship or vessel in *Great Britain* or *Ireland*, shall be forfeited and burnt within

Foreign hops landed before entry and payment of duties, or signed warrant, to be burnt: the ship forfeited,

and importer
to pay 5s. per
lb.

5l. per C. pe-
nalty on so-
phisticated
hops.

Penalties how
levied.

ten days after the same shall be lawfully condemned, and also the ship or vessel forfeited in which the same were imported, and the person or persons concerned in importing of the same, or that shall have been aiding and assisting in the landing or putting the same on shore, shall forfeit and pay the sum of five shillings for every pound weight thereof, and so in proportion for any greater or lesser quantity.

II. And it hereby further enacted by the authority aforesaid, that if any person or persons in *Great Britain* or *Ireland* shall, from and after the said first day of *May* one thousand seven hundred and thirty four, mix with, or put into any quantity of hops any drug or ingredient, or other thing whatsoever, to alter the colour or scent thereof, every person so offending, and being thereof lawfully convicted by the oath of one or more witness or witnesses, before one or more justice or justices of the peace of the county or place where the offence shall be committed, shall, for every such offence, forfeit and pay the sum of five pounds for every hundred weight thereof.

III. And be it further enacted by the authority aforesaid, that the several fines penalties and forfeitures, as well specific as pecuniary, by this act imposed (the suing for levying and recovering of which are not hereby before particularly provided for) shall and may be sued for levied and recovered, or mitigated, in *Great Britain* or *Ireland* respectively, by such ways means and methods as any fine penalty and forfeiture may be sued for levied recovered or mitigated, by the laws now in force relating to hops; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that will discover inform or sue for the same.

Anno

Anno nono

GEORGE II. Regis.

C A P. XXIII.

*An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof.**[The duties granted by this act are repealed; but the penalties, &c. are not repealed. See 16 Geo. 2. c. 8. § 1 & 4.]*

WHEREAS the drinking of spirituous liquors or strong waters is become very common, especially amongst the people of lower and inferior rank, the constant and excessive use whereof tends greatly to the destruction of their healths, rendering them unfit for useful labour and business, debauching their morals, and inciting them to perpetrate all manner of vices; and the ill consequences of the excessive use of such liquors are not confined to the present generation, but extend to future ages, and tend to the devastation and ruin of this kingdom; for remedy whereof, may it please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty ninth day of *September* in the year of our Lord one thousand seven hundred and thirty six, no person or persons whatsoever shall presume, by him her or themselves, or by any other person or persons whatsoever employed by him her or them, or for his her or their benefit, to sell or retail any brandy, rum, arrack, usquebagh, geneva, *aqua-vita*, or any other distilled spirituous liquors or strong waters unmixed, or mixed with themselves or any other ingredients, and by whatsoever name or names they are or may be called, publicly or privately, in any less quantity than two gallons, without first taking out a licence for that purpose, as is herein after directed, within ten days at least before he she or they shall sell, or offer to sell, or retail the same, for which he she or they shall immediately, upon taking out thereof, pay down for the same the sum of fifty pounds in manner following; that is to say, if such licence be taken out within the limits of the penny post, then the same shall be paid at the chief office of excise in *London*, or at any other place, and to such persons as his Majesty's commissioners for the duties of excise for the time being shall appoint to receive the same; and that such persons, as by the said commissioners shall be appointed, are hereby impowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of fifty pounds at the time of taking out thereof; but if such licence shall be taken out without the limits aforesaid, then the same shall be paid by all and every the persons so taking out such licence at the office of excise next adjoining to the place where he she or they respectively reside or inhabit, or at any other place, and to such persons as his Majesty's commissioners for the duties of excise for the time being shall appoint to receive the same; and such persons, as by the said commissioners shall be appointed, are hereby impowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of fifty pounds at the time of taking out thereof.

II. And be it further enacted by the authority aforesaid, that every person or persons that shall take out such licence as aforesaid, is and are hereby required

100*l.* penalty
on retailing
without li-
cence.

11 Geo. 2.
c. 26.

24 Geo. 2.
c. 40.

20*s.* per gal-
lon on spiri-
tuous liquors
retailed.

*This duty is re-
pealed by*
16 Geo. 2. c. 8.

required to take out a fresh licence ten days at least before the expiration of twelve months after the taking out of the first licence, before he she or they do presume or offer to sell any such spirituous liquors in any less quantity than two gallons, and in the same manner to renew such licence from year to year, paying down the like sum of fifty pounds for each and every new or renewed licence, at the places, and at the times before mentioned. And if any person or persons shall presume or offer to sell or retail any of the said spirituous liquors in any less quantities than aforesaid, without taking out such licence, and renewing the same yearly as in manner aforesaid, he she or they shall respectively forfeit and lose the sum of one hundred pounds for each offence.

III. And be it further enacted by the authority aforesaid, that for all such spirituous liquors or strong waters, by whatever name or names they are or may be called, as any person or persons retailing them, or any of them, in any less quantity than aforesaid, or any person or persons in trust for him her or them, or for his her or their use or benefit, shall be possessed of or interested in, upon the said twenty ninth day of *September* one thousand seven hundred and thirty six, or at any time after, there shall be raised and paid unto your Majesty, your heirs and successors, a duty after the rate of twenty shillings for every gallon thereof, and in that proportion for a greater or lesser quantity, to be paid by the respective retailers thereof, over and above all other duties charged and chargeable on the same.

IV. And for the better ascertaining, charging, collecting, raising, levying and securing, the rates and duties by this act imposed on the said spirituous liquors; and preventing frauds therein, be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon such spirituous liquors as shall be retailed in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon such spirituous liquors as shall be retailed in *Scotland*, shall be under the receipt and management of the commissioners and officers of the excise in *Scotland* for the time being; which said several and respective commissioners of excise, or the major part of them, shall be his Majesty's commissioners for granting such licences for retailing such spirituous liquors; and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties, and by the licences for sale thereof, herein before mentioned (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenues, subject and liable to the uses and purposes herein after mentioned.

V. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of his late Majesty King *Charles the second*, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale and other liquors, as are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted or any of them (other than in such cases for which other penalties or provisions are prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying, the duties upon the said spirituous liquors by this act granted,

12 Car. 2.

c. 24.

10 Geo. 2.

c. 17. § 8.

granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act; and that one moiety of the fines penalties and forfeitures by this act granted, shall go and be paid to his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform or sue for the same.

VI. And be it further enacted by the authority aforesaid, that every person or persons, who after the twenty ninth day of *September* one thousand seven hundred and thirty six, shall sell, or offer to sell or retail any spirituous liquors or strong waters, by whatever name or names they are or may be called, in any less quantity than two gallons, shall at least ten days before he she or they shall sell or offer to sell by retail any such spirituous liquors or strong waters, make a true and particular entry in writing of all warehouses, storehouses, shops, cellars, vaults, rooms or other places whatsoever, by him her or them respectively used or intended to be used, for the laying keeping or retailing any of the said spirituous liquors or strong waters, at the next office of excise within the limits wherein such warehouses, storehouses, shops, cellars, vaults or other rooms or places shall be situated, and also of all spirituous liquors or strong waters by whatever name or names they are or may be called, which at the time of making such respective entries, or which at any time after shall be in such warehouses, storehouses, shops, cellars, vaults, rooms and other places, and every of them respectively; upon pain of forfeiting the sum of twenty pounds for every such warehouse, storehouse, shop, cellar, vault, room and other place, which shall be so made use of by such retailer, and forty shillings for every gallon of such spirituous liquors or strong waters which shall be concealed, and not entered as herein is directed, together with all the spirituous liquors or strong waters which shall be found therein, or concealed as aforesaid, and the casks and other vessels containing the same.

Warehouses
to be entered.

VII. And for the better securing the duties hereby granted, and preventing any foreign brandies strong waters or other spirits to be run into this kingdom; be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no brandy, rum, arrack, *aqua vitæ*, usquebagh or any other spirituous liquors or strong waters by whatever name or names they are or may be called, shall be brought into any such warehouse, storehouse, shop, cellar, vault, room, or other place made use of by any retailer of any of the said spirituous liquors or strong waters, without first giving notice thereof to the officer of excise of the division or place where such warehouse, storehouse, shop, cellar, vault, room or other place, in which such spirituous liquors or strong waters as aforesaid are intended to be lodged is situated, and producing to the said officer, and leaving with him an authentick certificate, that the duties charged or chargeable by any law now in being upon the said spirituous liquors or strong waters have been actually paid, or that the same have been condemned as forfeited, or were part of the stock of some retailer of any of the said spirituous liquors or strong waters, of which an account had been taken pursuant to this act, and expressing the quantity and quality thereof, the name of the feller, and at what place the said duties were paid, or the said liquors condemned as aforesaid, or of whose stock the same was part; on pain of forfeiting the sum of twenty pounds, together with the said liquors so brought in without such notice and certificate as aforesaid, with the casks and all other vessels whatsoever containing the same.

Notice of
bringing in
spirits.

VIII. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no retailer of any such spirituous liquors or strong waters as aforesaid, shall make any increase of such liquors, after the same

40 s. per gall.
penalty on in-
creasing spirits
after account
taken; and the
liquors forfeit-
ed.

have been taken an account of by any officer or officers for the said duties hereby granted, by any private or clandestine addition thereto of water, or any other liquors; on pain of forfeiting the sum of forty shillings for every gallon of such spirits and water, or other liquors mixed as aforesaid; all which spirituous liquors so mixed shall and may be seized and taken by the officers of the said duties for his Majesty's use.

Officer may
enter ware-
houses, &c.

IX. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the officers of the duties by this act granted, or any of them from time to time, and at all times by day and by night (but if in the night time in the presence of a constable or other officer of the peace, oath being first made by any such officer or other person before any justice of the peace dwelling in or near such place of a probable cause of suspecting the concealment of any such spirituous liquors therein) to enter into all and every the said warehouses, storehouses, shops, cellars, vaults, rooms or other places made use of by any retailer of any such spirituous liquors or strong waters as aforesaid, for keeping the same; and by tasting gaging or otherwise to take an account of the quantity or quality of all such spirituous liquors or strong waters, as shall at any time be in their or any of their custody: and if any such retailer as aforesaid shall hinder or refuse the said officer or officers to enter into his her or their warehouses, storehouses, shops, cellars, vaults, rooms and other places, or any of them, to take such account as aforesaid, or shall let hinder or obstruct the said officer or officers in the execution of any of the powers or authorities by this act given to him or them, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of fifty pounds.

50 l. penalty
on obstruct-
ing.

Licences only
to victuallers,
&c.

16 G. 2. c. 8.
§ 10.
17 G. 2. c. 17.
§ 18.
24 G. 2. c. 40.
§ 8.
26 G. 2. c. 13.
§ 10.

X. And whereas many persons concerned in trades, who employ great numbers of journeymen, workmen, servants, labourers and other artificers, deal in spirituous liquors, and retail the same at excessive rates to persons working under them; be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no licence shall be granted to any person or persons whatsoever, for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep public victualling-houses, inns, coffee-houses, ale-houses or brandy-shops, and use or exercise no other trade whatsoever; and if such licences shall be granted, the same are hereby declared void to all intents and purposes.

Persons paying
wages in spi-
rits deemed
retailers.

XI. And be it enacted by the authority aforesaid, that if any person or persons shall, from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, agree or contract with any journeyman, workman, servant, labourer or other person employed by or working under him her or them respectively, in manner following; that is to say, if such master mistress or other person or persons, shall agree to pay such journeyman, workman, servant, labourer or other person employed by or working under him her or them, or under his her or their direction, so much money for wages, and such a quantity of spirituous liquors or strong waters, as, together with such money, shall amount to the value of the wages as shall be ordinarily and usually paid for the work such journeyman, servant, labourer or other person shall be employed in; or shall set off stop or deduct all or any part of the wages or hire due to such journeyman, workman, servant or labourer, for any spirituous liquors or strong waters delivered to them by him her or them, or any other person; such person or persons so offending, shall be deemed a retailer within the meaning of this act; and shall, for every such offence, forfeit the sum of twenty pounds, over and above all other the penalties and forfeitures imposed by this act; and such journeyman, workman, servant, labourer or other person, shall be intitled to his or her whole wages, notwithstanding any such agreement, setting off stopping or deducting, and shall have the like remedy in law for the same, as if all or any part of such wages were not paid.

Journeyman,
&c. to recover
his whole
wages.

XII. Provided always, that this act shall not extend to any physicians, ^{Medicines excepted.} apothecaries, surgeons or chymists, as to any spirits or other spirituous liquors, which they may use in the preparation or making up of medicines for sick lame or distempered persons only.

XIII. And be it further enacted by the authority aforesaid, that from ^{10 l. penalty on hawking spirits in the streets, &c.} and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no person or persons shall hawk sell or expose to sale, any brandy spirituous liquors or strong waters, by whatever name or names they are or may be called or distinguished, about the streets highways or ^{10 G. 2. c. 17. § 9.} fields in any wheelbarrow or basket, or upon the water in any ship boat or ^{11 G. 2. c. 26. § 5.} vessel, or in any other manner whatever, or shall sell or expose the same to ^{17 G. 2. c. 17. § 17 & 20.} sale on any bulk or bulks, stall or stalls, or in any shed or sheds, or on or in any other place or places, other than and in such place or places as are herein before in this act mentioned or allowed; upon pain of forfeiting for every such offence, the sum of ten pounds: and it shall and may be lawful to and for any one or more justice or justices of the peace, for the county, riding, division, city or liberty respectively, wherein such offence shall be committed, on his or their own view, or on confession of the party, or by proof on the oath of one or more credible witness or witnesses made of such offence, to convict any person or persons so offending as aforesaid, and such person or persons so offending and convicted, shall immediately on such conviction pay the said sum of ten pounds into the hands of the churchwardens and overseers of the poor of the parish where such offence shall be committed, or one of them; and on such offender or offenders refusing or neglecting to pay the said sum, the justice or justices so convicting as aforesaid, shall and may, by warrant or warrants under his or their hand and seal or hands and seals, commit the offender or offenders to the house of correction for the said county city or liberty respectively, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons so committed shall not be discharged until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months; and every sum or sums of money arising from the conviction of any person or persons as aforesaid, in case there be no informer, shall be wholly applied to the use of the poor of the parish wherein the offence was committed, but if there shall be an informer, one moiety of such money shall be paid to the informer, and the other moiety shall be paid to the overseers and churchwardens as aforesaid, or one of them, and applied to the use of the poor of the parish as aforesaid.

XIV. Provided, and it is hereby declared, that nothing in this act shall ^{Retailers of spirituous liquors to be licensed by two justices.} extend or be construed to enable any person or persons to sell any spirituous liquors or strong waters by retail, unless such person or persons be first licensed by two or more of his Majesty's justices of the peace for the county, riding, division, city or liberty, wherein such person or persons shall sell the said liquors, under the hands and seals of the said justices; for which licence or licences the sum of two shillings and six pence, and no more, shall be ^{Fee.} paid to the clerks of such justices, and no fee or sum of money, or other reward whatsoever, to the clerk or clerks of the peace for entering the same, ^{24 G. 2. c. 40. § 24.} or on any other account, on pain of forfeiting five pounds, in case any of the said justices clerks or any clerk of the peace shall ask receive or demand any more or other fee or fees on account of such licences, under any pretence whatsoever; and if the licence is not found and provided by the said justices clerks, then no fee whatsoever shall be due or received by them.

XV. And be it further enacted by the authority aforesaid, that for the ^{Form of convictions.} more easy and expeditious suppressing the houses of such persons who shall presume to sell any spirituous liquor, or any cyder, ale, beer or other liquors by retail, without a licence from two or more justices of the peace for that purpose, and of disorderly houses wherein any persons shall sell any of the said

said liquors by retail; it shall be sufficient for any justice or justices of the peace, who shall convict any person or persons of any or either of the said offences, to draw up and return such conviction in either of the following form of words, as the case shall happen, or in any other form of words to the same effect, *mutatis mutandis*, that is to say;

Middlesex, A. B. is convicted on his or her own confession, or on the oath of *of having sold beer ale or strong waters in the parish*
of *in this county, on the*
Day of *without being duly licensed thereto by two justices*
of the peace.

Given under my, or our, hand and seal, or hands and seals, this
day of

or in case of disorderly houses, instead of the words [*of having sold beer ale or strong waters, without being duly licensed thereto by two justices of the peace*] to use the words following [*of keeping a disorderly house*] and if occasion requires, to add, that the same is the first second or third conviction; which said convictions, in the same or like form of words, shall be good and effectual in law to all intents and purposes, and shall not be quashed set aside or adjudged void or insufficient for want of any other form of words whatsoever; subject nevertheless to an appeal to the next general quarter sessions of the peace for the county, riding, division, city or liberty, where such offence was committed after such conviction, by any party aggrieved thereby.

Giving away,
&c. deemed
retailing.

XVI. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, if any person or persons who shall vend sell or utter any wares, goods, provisions or other things by retail, shall give away any spirituous liquor or liquors to any servant or apprentice coming to his her or their shops or houses to buy fetch or carry away any such wares goods provisions or other things, or under the pretence of his or her being a customer, or under any other pretence, every such person or persons so giving away such spirituous liquor or liquors, shall be deemed and taken to be a retailer or retailers of spirituous liquors within the meaning of this act, and as such shall be subject and liable to the penalties and forfeitures imposed by this act on every retailer of spirituous liquors offending contrary to the true intent and meaning of this act.

Duties part of
the aggregate
fund,

XVII. And be it further enacted by the authority aforesaid, that the duties and revenues which shall arise by licences for vending brandy or spirits, as also the present duties on low wines, strong waters, brandy, rum, arrack and all other spirits, whether foreign or *British*, and such duties as shall arise by retailing the same, shall, from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, be united to and made part of the general or aggregate fund established by the act of the first year of the reign of his late Majesty King *George* the first, and be issued and applied to the uses to which the said fund is or shall be made applicable.

XVIII. And whereas the said duties upon low wines, strong waters, brandy, rum arrack and all other spirits, whether foreign or *British*, are amongst other duties and revenues charged with, and liable to pay several sums of money, as well for the support of his Majesty's household and family, and the honour and dignity of the crown, as for payment of annuities and other payments to several corporations, and to other persons intitled thereunto; and it may so happen, that by making the alterations aforesaid in the said duties, the funds charged with the payments aforesaid may prove deficient; and whereas by a medium of eight years, computed from the time of his Majesty's happy accession to the throne to *Midsummer* last past, the sum of
seventy

seventy thousand pounds is taken to be the medium of the annual produce of what has been applied of the duties aforesaid to the service of his Majesty's household and family; to the end therefore that neither his Majesty, nor any other person or persons, bodies politic or corporate, who is or are intitled to any part share or interest in the money arising by the said duties, may be losers, or receive any prejudice by the alterations aforesaid; be it enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, there shall be paid to his Majesty during his natural life (which God long preserve) out of the said general or aggregate fund, the sum of seventy thousand pounds ^{70,000*l.* per ann. to his Majesty out of the said fund.} being the aforesaid medium of what has annually been applied of the duties aforesaid, towards the service of his Majesty's household and family, and other his expences and occasions, from his happy accession to the throne to *Midsummer* last past. ^{Continued by 1 Geo. 3. c. 1.}

XIX. And be it further enacted by the authority aforesaid, that when, and as often as any deficiency shall happen upon any other the funds for which the said duties were applicable, it shall and may be lawful to and for the commissioners of his Majesty's treasury now being, or the high treasurer, or commissioners of his Majesty's treasury for the time being, to make good and supply the said deficiency from time to time out of the said general or aggregate fund.

XX. And for the more easy discovery of persons who shall keep a common alehouse or tipplinghouse without licence, or who shall presume to sell any spirituous liquors, or any ale, beer, cyder, perry or other liquors by retail, without such licence or licences as are by law required for vending the same; be it enacted by the authority aforesaid, that it shall and may be lawful to and for every justice or justices of the peace to summon or call before him or them any excise officer or gager within their respective divisions, and to examine the said officer or gager upon oath touching the entry of any spirituous liquors, ale, beer, cyder or perry, made by any person suspected to sell the same without licence, and every person making such entry, shall be deemed a seller of such liquors so entered to all intents and purposes, as if the same had been proved before such justice or justices by the oath of two witnesses. ^{Justices may examine excise officers.}

XXI. And be it further enacted by the authority aforesaid, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty six, any person or persons who have followed and exercised the art or business of distillation for seven years last past, or have served, or on the twenty fifth day of *March* one thousand seven hundred and thirty six, were serving any apprenticeship to the same, shall, and may have full liberty and authority to exercise and follow any other trade, art, business or manufacture, in any city town or place, within that part of *Great Britain* called *England*; any law, charter, grant, custom or usage, to the contrary notwithstanding. ^{Distillers may apply to other trades. University privileges saved. 10 Geo. 2. c. 19.}

XXII. Provided nevertheless, that nothing in this act contained shall extend to charge with any of the duties directed to be paid levied or received as aforesaid, any spirits made or distilled from malt, and retailed and consumed within that part of *Great Britain* called *Scotland*, which spirits are commonly called and known by the name of *Aqua Vitæ* in that part of the kingdom, or to subject the makers sellers or retailers thereof within that part of the kingdom to take such licences as are herein before directed. ^{*Aqua Vitæ* in Scotland excepted.}

Anno nono

GEORGE II. Regis.

C A P. XXXV.

An Act for indemnifying Persons who have been guilty of Offences against the Laws made for securing the Revenues of Customs and Excise, and for enforcing those Laws for the future.

Persons hav-
ing incurred
penalties by
clandestine
running of
goods, &c. be-
fore 27 April
1736.

Making false
entries,

or abusing of-
ficers, &c. in-
demnified.

WHEREAS, notwithstanding the several laws already made to prevent the unlawful importing, and clandestine landing and running of prohibited and uncustomed goods, divers wicked and evil disposed persons have of late not only carried on, and do still continue such pernicious and illegal practices, in open defiance of the laws, to the great diminution of the public revenue, and to the manifest prejudice of the fair traders, and likewise seduced great numbers of other persons to join with them in the said wicked practices, whereby the evil is become so general, that it is necessary that some further provision should be made for effectually preventing the same, yet nevertheless as there may be some hope that many of the said persons, who have been unwarily seduced as aforesaid, may be reclaimed by grace and clemency from offending in the like manner for the future; therefore, for the quiet and ease of his Majesty's subjects who may have been guilty of such offences, and that such of them as are not yet become incorrigible, being freed from their fears and apprehensions, may be induced to leave off their illegal practices, and to return to their lawful callings and occupations, and that such persons as shall after such an act of indulgence, and so public a warning, presume to commit any of the said offences, may be left without excuse, and be brought to justice, and duly punished as their crimes shall deserve, may it please your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that all and every his Majesty's subjects of this his Majesty's realm of *Great Britain*, their heirs executors and administrators, and every of them, who before the twenty seventh day of *April* in the year of our Lord one thousand seven hundred and thirty six, have incurred any penalty or forfeiture in by or for the clandestine running, landing, unshipping, concealing or receiving, any prohibited goods wares or merchandizes, or any foreign goods liable to the payment of the duties of customs and excise, or either of them, and who are or may be subject to any information, or other prosecution whatsoever, for the duties of such goods, or for the penalties for the running, landing, unshipping, concealing or receiving thereof, or for the making of any false report or entry of the loading of any ship or vessel, inwards or outwards, or for making any report or entry in a wrong name or names, or for not reporting any such ship or vessel, or for breaking bulk before making such report or reports, or for altering the package of any goods on board any ship or vessel, or for landing of any goods without the presence of an officer, or for staving, or otherwise destroying or spoiling any goods at or after the seizure thereof by any officer of the customs or excise, or other person duly authorized to make such seizure; and any persons who have beat, abused, obstructed or hindered, any officer of the customs or excise in the due execution of their duty, or who have given or offered a bribe to any officer of the customs or excise, and all persons aiding assisting and abetting in the committing

committing any of the said offences, shall be and are, by the authority of this present act, acquitted indemnified released and discharged, against the King's Majesty, his heirs and successors, and against all and every other person and persons, bodies politic and corporate, and any officer or officers of the customs or excise, and every of them, of and from all the said offences (not in this present act hereafter excepted and foreprized) and of and from all penalties, forfeitures, indictments, outlawries, convictions and judgments, not herein after excepted, incurred, had or given, or that may or might arise or accrue for or by reason or means of any the said offences, or other matters or things herein before mentioned and expressed.

The like indemnity to 1 May 1745, is given by 18 Geo. 2. c. 28. which act is the same as the first eight sections of this act.

II. And be it further enacted, that all and every of his Majesty's subjects may by him her or themselves, or by his her or their deputy or deputies, attorney or attornies, according to the laws of this realm, plead and insist on this act of indemnity for his her or their discharge, of or for any thing that is by virtue of this act acquitted released or discharged, without any fee or payment to any person or persons for the writing or entring of such plea, or the judgments thereupon, but only sixteen pence to the clerk or officer who shall enter such plea or matter for judgment, or the party's discharge, in that behalf; any law custom or usage to the contrary notwithstanding.

III. Provided always, and be it further enacted by the authority aforesaid, that all and every person and persons who shall take, receive, or be intitled to any benefit or advantage, by virtue of this present act of indemnity, either by pleading or insisting on the same, in any court of justice or otherwise, and who hath or (before he she or they shall claim the benefit of this present act) shall have brought commenced or prosecuted any action plaint or information, indictment or other prosecution whatsoever, against any officer of his Majesty's customs or excise, or against any person or persons who shall or may have been aiding or assisting to any such officer, for or concerning any matter cause or thing done or committed by such officer, or by any person or persons aiding or assisting him, on occasion or for or by reason or means of any of the offences, trespasses, frauds, misdemeanors, or other matters or things, by this act intended to be released and discharged, shall, before such time as he she or they shall be admitted to take such plea as aforesaid, or to take any benefit or advantage of this act, absolutely release and discharge such action or actions, discontinue and cause all proceedings to be staid in all and every such informations, indictments, and other prosecution and prosecutions brought or commenced as aforesaid.

Actions against officers to be released.

IV. And be it further enacted, that if any person or persons who shall claim the benefit of this act, shall, after such claim, bring or commence, or cause to be brought or commenced, any action plaint information or other prosecution whatsoever, against any officer of his Majesty's customs or excise, or other person who shall have aided or assisted any such officer for or concerning any act matter or thing done or committed by them, or any of them, on occasion of, or for or by reason or means of any of the offences, frauds, misdemeanors, or other matters or things, intended to be released and discharged by this act, such claim is and shall be deemed to be an absolute discharge and release to such officer or other persons of and from all and every such actions suits and prosecutions; and such officer or other persons may plead the general issue, and give the special matter in evidence; and the said officer or other person shall recover his costs of suit against the person or persons so bringing or commencing such action or prosecution.

V. Provided also, and be it further enacted by the authority aforesaid, that all and every person and persons who shall take, receive, or be intitled to, the benefit of this present act of indemnity, and shall afterwards be guilty of or commit any of the offences, trespasses, frauds or misdemeanors, as are herein before mentioned, or hereby intended to be acquitted released or discharged, or any of the offences hereafter in this act to be mentioned or expressed, shall be subject and liable to be prosecuted, not only for

Offending against, subjects to answer for former offences.

for or in respect of such new offence by him her or them committed, but shall also for and in respect of the said offences committed before the making this act, and for and in respect of all bonds and securities by them, or any of them, given to his Majesty, or to any person or persons for his Majesty's use, commonly called *smuggling bonds*, be subject and liable to all and every the same pains, penalties, forfeitures and actions, for duties of customs or excise, and actions upon the said bonds and securities, as he she or they would have incurred, or been subject and liable to, in case this act had never been made; any thing herein contained to the contrary thereof notwithstanding.

Judgements
actually levied,
not discharged,

nor informers
part of penalty.

VI. Provided also, that this act, or any thing herein contained, shall not extend, or be construed to extend, to acquit release or discharge any judgement or judgements, where the monies or other things recovered have been actually levied or taken in execution before the making of this act; nor shall the same extend, or be construed to extend, to acquit release or discharge any judgement or judgements in respect to such part thereof as belongs to the informer, or such person or persons who hath or have joined with his Majesty in such suit or suits wherein such judgement or judgements hath or have been obtained, unless and until such person or persons who would take the benefit of this act, shall pay to such informer, or other person or persons, the full costs of such suit or suits in which such judgement or judgements shall have been obtained.

Persons now
liable to be
transported;
offending after
taking this
indemnity, to
suffer death.

VII. Provided also, and be it further enacted by the authority aforesaid, that if any person or persons who hath committed or been guilty of any of the offence or offences herein before mentioned, for which any such person or persons is or are by any law or statute now in being liable to be transported as a felon or felons, shall, for any of the said offences, take or receive the benefit of this present act, and shall afterwards be guilty of or commit any of the said offences, for which he she or they is or are now liable to be transported as aforesaid, then all and every such person and persons (being duly convicted of or for any of the said offences hereafter to be committed as aforesaid; and upon due proof made that such person or persons had committed any of the same offences before the making this act, and had taken or received the benefit thereof for his her or their discharge) shall be adjudged guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy.

Persons neglecting to pay
composition,
excluded.

VIII. Provided also, that all persons who have compounded with, or agreed to pay any sum of money by way of composition to his Majesty, or to the lords commissioners of his Majesty's treasury, or to any of the barons of the exchequer, or to the commissioners of the customs or excise respectively for the time being on his Majesty's behalf, for or in respect of any of the above mentioned offences, or for the forfeitures or penalties arising thereby, shall make good such compositions and agreements as have been by them respectively made, or, in default thereof, all and every such person shall be excluded and deprived of and from all benefit and advantage of this act.

Exception.
Seizures of
goods, vessels,
&c.

EXCEPTED and foreprized out of this act all seizures of prohibited or uncustomed goods and other goods, and all seizures of ships, vessels, boats, horses, or other cattle or carriages, liable to be seized and forfeited by any law in being relating to his Majesty's revenues of custom or excise, for and in respect of the forfeiture and condemnation of such goods only; and also saving and excepted out of this present act unto his Majesty, his heirs and successors, all customs, duties, and sums of money, due and owing from any person or persons for or upon the entry or lawful importation of any goods wares or merchandizes; and all and every debts and sums of money due to his Majesty from any person or persons upon any bond, obligation, or other contract or agreement whatsoever, touching or concerning the lawful landing or importing any goods, wares, or merchandizes, or the customs or other duties due or payable for the same; and all bonds and obligations given by any officer or officers of the customs or excise to his Majesty, or any of his predecessors,

Money due on
entry of goods,
or bond;

predecessors, or to any other person or persons for the use of, or in trust for, his said Majesty, or his predecessors; and also saving to his said Majesty, his heirs and successors, all debts dues and demands due or owing to his said Majesty, for or in respect of any sum or sums of money by him, or any of his royal predecessors, at any time paid upon any debenture or debentures, certificate or certificates, where any such debenture or certificate was wrongfully or fraudulently obtained, or where the same debenture afterwards became void by any relanding of the goods therein mentioned, or by any other way or means whatsoever; and all other debts dues and demands for and in respect of the customs, excise, and other duties chargeable on any goods wares or merchandizes, concerning which there is any action, information, suit or prosecution, now depending in any of his Majesty's courts at *Westminster*, or elsewhere.

Debentures fraudulently obtained,

actions depending.

IX. Provided nevertheless, and be it enacted by the authority aforesaid, that in case any judgement shall be given for his Majesty, his heirs or successors, in any suit or suits depending in any of his Majesty's courts at *Westminster*, or elsewhere, on the eleventh day of *May* one thousand seven hundred and thirty six, for the recovery of any debts dues or demands due or owing to his said Majesty, for or in respect of any money paid by him, or his royal predecessors, upon any debenture or debentures, or certificate or certificates, where any such debenture or certificate was wrongfully or fraudulently obtained, or where the same became void by relanding the goods therein mentioned, or by any other ways or means whatsoever, it shall and may be lawful to and for the commissioners of his Majesty's treasury, or any three or more of them, or the lord high treasurer for the time being, in case he or they shall think fit, to compound for release or discharge the same, notwithstanding any appropriation thereof by any act or acts of Parliament, but so as all such monies which shall arise or be received by virtue of any such composition, shall be applied in such manner, and to such uses, as the original debts dues or demands, recovered by such judgements, are or would be applicable if this act had not been made, or in a ratable proportion where the same debts dues and demands are applicable to different uses.

Treasury may compound judgements for the King on 11 May 1736, upon debentures, &c.

X. And whereas divers dissolute and disorderly persons frequently appear in great gangs near the sea coasts, and the shores of navigable rivers, and in and about the towns and villages adjacent thereto, and in divers other parts of this kingdom, carrying fire-arms, or other offensive weapons, to the great terror of his Majesty's subjects, and the hindrance of the civil officers, and the officers of the customs and excise, in the execution and discharge of their duty, and during their abode there commit great spoil and devastation to the estates thereabouts, in order to be aiding and assisting in the clandestine running landing or carrying away prohibited and uncustomed goods, and to rescue the same after seizure from the officers of the customs or excise, and to watch for proper opportunities for that purpose; and whereas several officers of the revenue, and others their assistants, have been wounded, maimed, and some of them murdered in the execution of their office, and great quantities of run goods have been rescued after seizure, and sheriffs and other civil officers have been forcibly hindered from the execution of process; for preventing thereof, be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and thirty six, upon information to be given upon oath before any one or more of his Majesty's justices of the peace in any county city or liberty whatsoever, that any persons, to the number of three or more, are or have been, after the said twenty fourth day of *June* one thousand seven hundred and thirty six, assembled for any the purposes aforesaid, and are or have been, after the said twenty fourth day of *June*, armed with fire-arms, or other offensive arms or weapons, such justice or justices of the peace shall and may grant his or their warrant to the constables, headboroughs, and other peace officers whatsoever, or any of them,

Assembling armed, to run goods, transportation.

requiring such officer and officers respectively to take to his or their assistance as many of his Majesty's subjects as may be thought necessary for the apprehending all and every person and persons against whom such information shall be given as aforesaid, and such justice or justices of the peace shall and may (if upon due examination he or they find cause) commit all and every or any of the said person and persons to the next county gaol, there to remain without bail or mainprize, until he she or they shall be discharged by due course of law; and all and every such person and persons, upon due proof of his her or their being assembled and armed as aforesaid, in order to be aiding and assisting in the clandestine running, landing, rescuing or carrying away prohibited or uncustomed goods, and upon conviction of and for such offence shall be adjudged guilty of felony, and shall be transported as a felon or felons to some or one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in the same manner as felons are appointed to be transported by an act made in the fourth year of the reign of his late Majesty King George the first, of glorious memory, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll, and for declaring the law upon some points relating to pirates*, and by another act made in the sixth year of the reign of his said late Majesty, intituled *An act for the better preventing robbery burglary and other felonies, and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland*, before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony without benefit of the clergy.

4 G. 1. c. 11.

6 G. 1. c. 23.

50*l.* reward
for apprehending.

50*l.* to persons
maimed in apprehending,

and 50*l.* to
executors of
persons killed.

XI. And for the better discovery and apprehending all and every the said offender and offenders; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, all and every person or persons who shall apprehend and take any person or persons guilty of any of the offences last before mentioned, shall have and receive for every such offender who shall be convicted of any such offence, the sum of fifty pounds, to be paid in such manner as herein after is mentioned, immediately after such conviction, and demand thereof made, by tendering a certificate under the hand or hands of the judge or judges before whom such offender or offenders shall be convicted, certifying the conviction of such offender or offenders, and that he she or they were taken by the person or persons claiming the said reward; and that if any person or persons shall happen to lose any limb, or an eye, or be otherwise maimed or dangerously wounded in the apprehending, or in the endeavouring to apprehend, or making pursuit after any such offender or offenders, all and every person and persons so maimed or wounded as aforesaid, shall, upon such conviction as aforesaid, have and receive the sum of fifty pounds, over and above any other reward that he or they shall be intitled to by virtue of this act; and that in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid (upon certificate delivered under the hands and seals of the justice or justices of assize for the county where the fact was done, or the two next justices of the peace, of such person or persons being so killed, which certificate the said justice or justices, upon sufficient proof before him or them made, is and are hereby required immediately to give, without fee or reward) shall have and receive the sum of fifty pounds, over and above any other reward that the person or persons so killed, his or their executors or administrators shall or may be intitled to by virtue of this act.

XII. And be it further enacted, that if any of the said offender or offenders shall, within three months after such his her or their offence, and before

fore his her or their conviction, discover two or more of his her or their accomplices therein, to the commissioners of the customs or excise in *England* or *Scotland* respectively, so as they or two of them at least, be convicted of such offence, the offender or offenders so discovering, shall have and receive the sum of fifty pounds, for every such offender so discovered and convicted, as a reward for such his her or their discovery, and every such person so discovering shall be clearly acquitted and discharged of such his her or their offence; all which said rewards shall be paid in such manner as herein after is mentioned.

Offenders discovering 2 accomplices, within 3 months discharged, and have 50*l.* reward.

XIII. And whereas the laws in being have hitherto proved insufficient for preventing the carrying prohibited and uncustomed goods through the country with an armed force; for remedy thereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, all persons, who to the number of two or more in company, shall be found passing within five miles from the sea coasts, or from any navigable river, with one or more horse or horses, or with any cart or carriage, whereon there shall be laden or put more than six pounds of tea, or brandy or other spirits exceeding the quantity of five gallons, not having paid the duties by law charged thereon, and not having a permit for the same, or any other foreign goods or commodities above the value of thirty pounds *sterling* landed from any ship or vessel without the due entry and payment of the duties by law charged thereon, and shall carry any offensive arms or weapons, or wear any vizard mask or other disguise, when passing with such goods and commodities as aforesaid, or shall forcibly hinder, obstruct, assault, oppose or resist any of the officers of the customs or excise in the seizing or securing any sort of prohibited uncustomed or run goods or commodities, or other the execution of their office, shall be deemed and taken to be runners of foreign goods and commodities, within the intent and meaning of one act of Parliament made in the eighth year of the reign of his said late Majesty King *George* the first, intituled *An act to prevent the clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations to such regulations as other enumerated commodities of the like production are subject*, although no proof shall be given or made that such tea, brandy, spirits or other goods or commodities were run, or had not been duly entered, and paid the duties chargeable thereon; but the proof of such entry and payment of the duties, and of the manner how the said persons so found with the said goods and commodities came by the same, shall wholly lie on such person and persons: and all and every person and persons being convicted of or for any of the said offences, shall be adjudged guilty of felony, and shall for his her or their offence, be transported as a felon or felons to some one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in such manner as felons are appointed to be transported by the said two acts made for that purpose in the fourth and sixth years of the reign of his Majesty King *George* the first, herein before particularly mentioned; and if any such offender or offenders shall return into *Great Britain* or *Ireland*, before the expiration of the said seven years, he or they so returning shall suffer as felons, and have execution awarded against him her or them, as persons attainted of felony without benefit of clergy.

Two or more passing within 5 miles of the sea, &c. with horse cart, &c. laden with 6 lb. of run tea, 5 gall. of run brandy, &c. and bearing arms, or being masked, &c. deemed runners of foreign goods within 8 G. 1. c. 18.

XIV. And be it further enacted by the authority aforesaid, that all the goods wares and merchandizes so found as aforesaid, and all weapons and arms, as well offensive as defensive, found upon or with such person or persons as aforesaid, and all the furniture of their and every of their horse and horses, and other cattle and carriages, and the chests, boxes, bags, casks and other package, of all goods so found as aforesaid, shall be forfeited and lost.

Goods, &c. so found, forfeited.

XV. And be it further enacted by the authority aforesaid, that if any officer of the customs or excise shall lose any limb, or an eye, or be otherwise apprehending,

50*l.* reward to persons wounded in apprehending,

and to the ex-
ecutors of per-
sons killed,

wise maimed or dangerously wounded by any offender or offenders herein last mentioned in the execution of the duty of his office, or if any such officer or other person whatsoever, shall be so maimed or wounded as aforesaid, in the apprehending, or endeavouring to apprehend, or making pursuit after any such offender or offenders, all and every such officer and officers, person and persons so maimed and wounded as aforesaid, shall, upon the conviction of such offender or offenders, have and receive as a reward, the sum of fifty pounds, over and above any other reward that he or they shall be intitled to by virtue of this act; and in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after, any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid, upon certificate under the hands and seals of the justice or justices of assize for the county where the fact was done, or the two next justices of the peace, of such person or persons being so killed (which certificate the said justice or justices, upon sufficient proof before him or them made, is and are hereby required immediately to give without fee or reward) shall have and receive the sum of fifty pounds over and above any other reward that the person or persons so killed, his her or their executors or administrators shall or may be intitled to by virtue of this act.

and to disco-
verers of ac-
complices.

XVI. And be it further enacted, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, if any person or persons shall, within three months after any of the said offences herein last before mentioned shall have been committed, discover to the commissioners of the customs or excise in *England* or *Scotland* respectively, any person or persons who shall have been guilty of any such offence, so as such offender or offenders be convicted thereof, such discoverer or discoverers shall have and receive the sum of fifty pounds, for every such offender so discovered and convicted, over and above any other reward or recompence, which he she or they may be intitled to by any law or statute now in being.

Manner of
payment.

XVII. And be it further enacted by the authority aforesaid, that the commissioners of the customs and excise in *England* and *Scotland* respectively, shall cause the several rewards in this act before respectively mentioned to be paid to the several and respective persons who shall become intitled thereto as aforesaid, by the respective receiver general or cashier, or other proper officer, of the customs and excise for the time being, out of any public money in his or their hands, under the management of the said commissioners, upon producing to them a certificate or certificates under the hand or hands of the judge or judges of the court before whom such offender or offenders shall be tried, certifying his her or their conviction, or upon producing such certificate of any such persons being so killed as aforesaid, as is herein before mentioned; and that if any dispute shall arise between the persons so intitled to the said rewards, or any of them, about their respective shares and proportions thereof, the same shall be divided to and amongst such persons as aforesaid, in such shares and proportions, as to the said commissioners of the customs or excise respectively, or to the major part of them shall seem just and reasonable; and the money paid by any receiver general cashier or other officer as aforesaid, shall be accepted of and allowed in his accounts, as so much money paid to his Majesty, and every such officer is and shall be hereby discharged thereof accordingly; any law, custom or usage to the contrary notwithstanding.

Persons lurk-
ing within 5
miles of the
sea, &c.

XVIII. And be it further enacted by the authority aforesaid, that upon information to be given upon oath before any one or more of his Majesty's justices of the peace in any county city or liberty whatsoever, that any person or persons are or shall be lurking waiting or loitering, within five miles from the sea coast, or from any navigable river, and that there is reason to suspect that they wait with intent to be aiding and assisting in the running landing or carrying away any prohibited or uncustomed goods, it shall

and

and may be lawful to and for every such justice or justices to cause all such persons to come and be brought before him or them, and to grant his or their warrant or warrants for the apprehending such offender, and bringing him or them before any of his Majesty's said justices of the peace; and if such persons shall not give a satisfactory account of themselves, and their callings and employments, or otherwise make it appear to the satisfaction of such justice or justices, that they are not to be employed or concerned in, or to be aiding or assisting in the carrying on any fraudulent or clandestine trade, or unlawful business or occupation, and are not at such place as aforesaid, with intent to carry on the said clandestine practices, then every person who shall not give such account and satisfaction to such justice or justices shall be committed to the house of correction there to be whipt and kept to hard labour for any time which such justice or justices shall in his or their discretion think meet, not exceeding one month; and that the commissioners of the customs or excise respectively shall cause to be paid to the person or persons informing of such offender or offenders, a reward of twenty shillings *per head* for every such offender so taken as aforesaid.

to be sent to the house of correction, &c.

20 s. reward per head to the informer.

XIX. Provided always, and be it further enacted by the authority aforesaid, that if any such person so brought before such justice or justices, shall desire time for the making it appear that he or they is or are not concerned in any of the fraudulent or clandestine practices above mentioned, such person or persons shall not be punished by whipping or other correction; but that then, and in every such case, it shall and may be lawful to and for every such justice and justices to commit such person and persons to the common gaol, there to remain and continue until he or they shall give such account of him or themselves, or make proof of the matters aforesaid, to the satisfaction of such justice or justices, or until such person or persons shall give and find good and sufficient security, to the approbation and satisfaction of the said justice or justices, not to be guilty of any of the said offences, or fraudulent clandestine or indirect practices.

XX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, if any person shall offer any tea, brandy, arrack, rum or other strong waters or spirits to sale, not having a permit for the same, or if any hawker, pedlar, petty chapman, or any other trading person or persons going from town to town, or to other men's houses, and trading either on foot, or with any horse or horses or other cattle, or otherwise, within the kingdom of *Great Britain*, shall offer any such tea brandy or other spirits to sale, although such hawker pedlar or trading person or persons, shall have a permit for the same, it shall and may be lawful to and for every person and persons, to whom the same shall be so offered to sale, to stop, arrest, seize and detain all such tea brandy or spirits, and carry the same to the next warehouse belonging to the customs or excise, and to bring the person and persons so offering the same to sale, before any one of his Majesty's justices of the peace, to be by him committed to prison and prosecuted, for the penalties and forfeitures incurred for such offence. And such tea brandy or other spirits, shall and may be prosecuted in the name of such person or persons who stopped or seized the same, in like manner as if the said goods had been seized by any officer of the customs or excise: and after condemnation of the goods, and commitment of the persons so offending as aforesaid, the persons so seizing the same as aforesaid, shall be intitled to one third part of the gross produce of the sale of such goods, which the commissioners of the customs and excise respectively are to cause to be paid accordingly. And in case such person or persons so seizing the said goods shall desire it, the said commissioners shall in the mean time till the said goods can be publicly sold, cause one shilling for every pound of tea, and one shilling for every gallon of brandy so seized, to be paid or advanced to such person or persons, upon a certificate under the hand of such justice or ju-

Tea brandy, &c. offered to sale, may be stopped, on suspicion.

Person stopping may prosecute, and on recovery have a third of the produce at sale.

1 s. per lb. for tea, and 1 s. per gall. of brandy so seized, advanced to the prosecutor till sale.

stices, of such offender or offenders being committed to prison; and after the sale of such goods, the monies so paid or advanced shall be replaced out of the produce of such sale; any law custom or usage to the contrary notwithstanding.

Watermen,
&c. found
with run goods
forfeit treble
value.

XXI. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, all watermen, carmen, porters, and other persons whatsoever, employed in carrying any goods wares or merchandizes prohibited run or clandestinely imported, upon whom, or in whose custody, the same shall be found or seized, knowing the same goods to be prohibited, or to have been clandestinely run or imported without payment of the duties of customs or excise respectively, and who shall be thereof lawfully convicted upon his her or their appearance or default, upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the party, before one or more justice or justices of the peace of the county division or liberty where such offence shall be committed, or the offender found (which oath such justice or justices of the peace are hereby authorized and required to administer) shall forfeit treble the value of all such goods so found and seized; one moiety thereof to the informer, the other moiety to the poor of the parish where such offence shall be committed; the same to be levied by distress and sale of the offender's goods and chattles, by warrant under the hand and seal or hands and seals of such justice or justices before whom such offender shall be convicted as aforesaid; and for want of such distress, every such offender shall, by such justice or justices be committed to the house of correction, there to be whipt and kept to hard labour for any time that such justice or justices of the peace shall in his or their discretion judge meet, not exceeding three months.

Vessels from
abroad with 6
lb. of tea or
brandy, &c. in
casks under
60 gallons,
hovering
within 2
leagues of
the shore,
forfeit such
goods.

The ship is for-
feited if under
50 tons by
3 Geo. 3. c. 22.
§ 5.

XXII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, where any ship or vessel whatsoever, coming or arriving from foreign parts, and having on board six pounds of tea, or any foreign brandy, arrack, rum, strong waters or other spirits whatsoever, in casks under sixty gallons (except only for the use of the seamen then belonging to and on board such ship or vessel, not exceeding two gallons for each seaman) shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting (unless in case of unavoidable necessity and distress of weather, of which necessity and distress, the master purser or other person having or taking the charge or command of such ship or vessel, shall give notice to and make proof of before the collector, or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port) all such tea, foreign brandy, arrack, rum, strong waters and spirits, together with the chests, boxes, casks and other package whatsoever, containing the same goods, or the value thereof, shall be forfeited and lost, whether bulk shall then have been broken or not; and the same goods and package shall and may be seized and prosecuted, or the value thereof be sued for, by any officer or officers of the customs or excise, in such manner and form as herein after is expressed; any law statute or custom to the contrary notwithstanding.

Foreign goods
taken in or put
out of ships
within 4
leagues of the
coast without
paying customs
forfeited;

XXIII. And whereas foreign goods are frequently taken out of ships at sea without the limits of any port, with intent to be fraudulently landed in this kingdom; for preventing thereof, be it further enacted by the authority aforesaid, that in case any foreign goods wares or merchandizes shall, after the twenty ninth day of *September* one thousand seven hundred and thirty six, by any ship boat or vessel whatsoever, be taken in at sea, or put out of any ship or vessel whatsoever, within the distance of four leagues from any of the coasts of this kingdom (whether the same be within or without the

the limits of any of the ports thereof) without payment of the customs and other duties due and payable for the same (unless in case of apparent necessity, or some other lawful reason, of which the master or other person having charge of such ship vessel or boat so taking in the same, shall give immediate notice to, and make proof before the chief officer or officers of the customs of the first port of this kingdom where he shall arrive) such goods wares and merchandizes shall be forfeited and lost, and the master or other person having charge of such ship vessel or boat so taking in the same, and all such persons who shall be aiding, assisting, or otherwise concerned, in the unshipping or receiving of the said goods wares or merchandizes, shall forfeit treble the value thereof; and the ships boats and vessels into which the said goods wares and merchandizes shall be unshipped and taken in, shall also be forfeited and lost, any ship boat or vessel so to be forfeited and lost, not exceeding the burthen of one hundred tuns; and the master, purser, or other person, taking charge of such ship or vessel out of which such goods shall be taken (unless in case of such apparent necessity, or other lawful reason, whereof notice shall be given by him, and proof be made as aforesaid) shall also forfeit treble the value of the goods so unshipped as aforesaid; which forfeitures shall be divided and recovered in such manner as is herein after mentioned.

and the master, &c. forfeits treble value.

Vessel forfeited, if not above 100 tuns.

XXIV. And be it further enacted by the authority aforesaid, that if any person or persons whatsoever shall offer any bribe recompence or reward whatsoever, to any officer or officers of the customs or excise, to connive at or permit any customable or prohibited goods to be run on shore, or to connive at any false or short entry of any such goods, or to do any other act whereby his Majesty might be defrauded in his said revenues, every such person and persons shall, for every such offence (whether the same offer or proposal shall be accepted or not) forfeit the sum of fifty pounds, to be recovered and divided in such manner as herein after is mentioned.

50*l.* Penalty on offering to bribe an officer.

XXV. And be it further enacted by the authority aforesaid, that one moiety of the several penalties and forfeitures in this act mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety shall be to the use of such person and persons as shall inform prosecute or sue for the same; except in such cases where any other appropriation or distribution of the said penalties is made by this act, or by any other act or acts: and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon, tried heard and determined in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh* respectively (except where any provision to the contrary is made by this or any other law or statute now in force) wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed.

Forfeitures how recovered and distributed.

XXVI. And for the better and more impartial trial of any indictment or information which shall be found commenced or prosecuted, for any assault made or committed upon any of the officers of the customs or excise, be it further enacted by the authority aforesaid, that all and every the said offence and offences shall and may be enquired of, examined, tried and determined, in any county within that part of the kingdom of *Great Britain* called *England*, in such manner and form as if the same offence had been therein committed.

Indictments, &c. for assault upon officers may be tried in any county.

XXVII. And whereas in ships from foreign parts goods are often concealed in false bulk heads, between the linings and false knees, or in concealed lockers, or in the ballast or false package, and other private places, which the officers of the customs cannot easily find out or discover, in order to their being landed without payment of duties, and such goods are not by any law liable to forfeiture, unless the same be found after clearing the ship by the proper officer or officers of the customs; for remedy whereof, be it enacted by the authority aforesaid, that all goods which shall be found concealed as aforesaid, or concealed in any other place on board any ship or vessel

Goods concealed after report at the custom-house, vessel forfeited, &c.

vessel at any time after the master thereof shall have made his report at the custom-house, and which shall not be comprized or mentioned in the said report, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs; and the master, purser, or other person having the charge or command of such ship or vessel (in case it can be made appear that he was any ways consenting or privy to such fraud or concealment) shall forfeit treble the value of the goods so found, to be divided and recovered in such manner as herein before is mentioned.

Persons forcibly obstructing or wounding officers, to be transported.

XXVIII. And whereas the punishment to which such persons as shall forcibly obstruct or hinder any officer of the customs or excise, being on board any ship boat or vessel within the limits of any of the ports of this kingdom, are liable by law, hath proved insufficient; for preventing the said offences, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, if any officer or officers of the customs or excise, being on board any ship boat or vessel within the limits of any of the ports of this kingdom, be forcibly hindered, opposed, obstructed, wounded or beaten, in the due execution of his or their office or duty, by any person or persons whatsoever, either in the day or night, all and every person and persons so forcibly hindring, opposing, obstructing, wounding or beating, the said officer or officers in the execution of his or their office, and all such as shall act in their aid or assistance, being convicted thereof, shall, by order of the court before whom such offender or offenders shall be convicted, be transported to some of his Majesty's colonies and plantations in *America*, for such term as such court shall think fit, not exceeding seven years, in the same manner as by one act made in the fourth year of the reign of his late Majesty King *George* the first, of glorious memory, intituled *An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll, and for declaring the law upon some points relating to pirates*, and by one other act made in the sixth year of the reign of his said late Majesty, intituled, *An act for the better preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons*, the offenders therein mentioned are to be transported to the said colonies and plantations; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy.

Officers may go on board coasting vessels.

100 l. penalty on obstructing.

100 l. penalty on ale-house men, &c. knowingly harbouring smugglers, &c.

XXIX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, it shall and may be lawful to and for any officer or officers of the customs or excise, producing his or their warrant or deputation, warrants or deputations (if required) to go on board and enter into any coasting ship or vessel, which shall be within the limits of any of the ports of this kingdom, and to rummage and search the cabin, and all parts of all such coasting ships or vessels, for prohibited and uncustomed goods, and such officer and officers is and are hereby authorized and impowered to stay and remain on board all such ships and vessels during the whole time that the same shall continue within the limits of any such port as aforesaid; and if any person or persons whatsoever shall obstruct, oppose, molest, let or hinder, any officer or officers of the customs or excise in going or remaining on board any such coasting ship or vessel, or in the entering or searching the cabin, or any other part thereof, every such person and persons shall, for every such offence, forfeit and lose the sum of one hundred pounds, to be divided and recovered in such manner as herein before is expressed.

XXX. And be it further enacted by the authority aforesaid, that if any person or persons who keep or shall keep any tavern, ale-house, victualling-house, or other house where ale wine brandy or other strong liquors shall be sold by retail, shall, after the twenty ninth day of *September*

one

one thousand seven hundred and thirty six, knowingly receive harbour or entertain any person or persons against whom any *capias* or other process of arrest shall have issued, for having beat abused or obstructed any officer or officers of the customs or excise in the execution of their office, or for any offence or offences that are or shall be committed against any of the laws now in being for preventing frauds in relation to the revenues of customs or excise, or for any crime or crimes whatsoever that shall be committed or done in prejudice of the said revenue, and to which *capias* or other process the sheriff or other officer having execution of the said process shall have returned, that such person or persons cannot be found, and which person or persons shall not have appeared to the said process, or for any other offence fraud or misdemeanor in this act mentioned, or to the prejudice of his Majesty's customs or excise, or shall knowingly harbour receive or entertain any person or persons, who having been in prison for any of the said offences, shall have escaped, or who shall have been convicted for the same, and shall fly from justice, shall forfeit one hundred pounds, to be recovered and divided in such manner as is herein before expressed, and be rendered incapable of having a licence for keeping, or of keeping any tavern ale-house or victualling-house, or selling wine ale brandy or other strong liquors, by retail for the future.

XXXI. Provided nevertheless, that no persons shall suffer any penalty or disability for such receiving harbouring or entertaining, unless public notice shall have been first given six days before, in two successive *Gazettes*, of the absconding of the person or persons who shall be so received harboured or entertained, and also by writing to be fixed to the door of the parish church where such person or persons last dwelt before his absconding.

XXXII. And whereas it hath been found by experience, that the bailiffs and other officers having the execution of process in the several counties cities and liberties of this kingdom, often hold correspondence with the persons guilty of the several illegal practices herein before mentioned, and give them notice when any writ or process issues against them, whereby they escape from justice; for remedy thereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, where any writ of *capias* or other process shall issue out of any court directed to any mayor, bailiff, or other person having the execution of process in any county city or liberty, against any person who shall be guilty of, or prosecuted for, any offence whatsoever contrary to any of the laws or statutes now in being relating to his Majesty's said revenues of customs or excise, every such sheriff mayor or bailiff, and other persons having execution of process as aforesaid, and their and every of their under-sheriffs, deputies, and other persons acting for them in the said office and offices respectively, shall and are hereby enjoined and required, upon the request or application of any one of the known solicitors for the customs or excise (such request to be in writing indorsed upon the back of the said process, and signed by such solicitor, with his name and addition of *solicitor for the customs or excise*, as the case shall happen to be) to grant a special warrant or warrants to such person or persons as shall be named to them by such solicitor, for the apprehending such offender and offenders; or in default thereof, every such sheriff, mayor, bailiff, under-sheriff, and other person acting in the said office or offices respectively, shall be subject and liable to such process of contempt, fines, amerciaments, penalties and forfeitures as they, or any of them, are now by any law custom or usage liable to in case of refusing or neglecting to execute the like process, where the defendant might have been taken thereupon, in the common and usual method of proceeding.

XXXIII. And it is hereby declared and enacted, that all and every such sheriff, mayor, bailiff, under-sheriff, and other person so granting or making out such special warrant as aforesaid, shall be, and they are hereby saved harmless and indemnified against his Majesty, his heirs and successors, and

Sheriffs, &c.
on request of
solicitor for
customs or ex-
cise, to grant
special war-
rants for ap-
prehending
offenders.

Sheriffs, &c.
granting such
warrants, sav-
ed harmless
from escapes.

against all and every other person and persons whomsoever, of and from all escapes of any person or persons who shall or may be taken by virtue of any such warrant as aforesaid, which shall or may happen from the time of the taking such offender or offenders, till he she or they shall be committed to the proper gaol or prison, or offered and tendered to the gaol keeper, or other person having charge of such gaol or prison (who is hereby enjoined and required to receive every such person or persons so apprehended as aforesaid, and give a receipt for his and their body and bodies) and of and from all actions, prosecutions, process of contempt, and other proceedings whatsoever, for or by reason of any such escape; any law custom or usage to the contrary thereof in any wise notwithstanding.

In trials of seizures, judges to proceed on the merits, without inquiring into the form of the seizure.

XXXIV. And whereas by the present practice of the court of exchequer and elsewhere, it is become necessary for all officers of the customs and excise, and other officers of the revenue, upon the trial of any information of seizure, to give proof of the exact method and manner of making the seizure, with an account of the form of words used on that occasion, notwithstanding the defendant in such cause does, on the claiming of such goods, acknowledge that a seizure of them hath been made, whereby there often happens a failure of justice, and his Majesty, and the officer making the seizure, and prosecuting the same, are frequently defeated of their right, without entering into the merits of the cause; for remedy thereof, be it further enacted by the authority aforesaid, that on all trials of seizures whatsoever in the court of exchequer or elsewhere, the seizure, together with the method and form of making it, shall be taken to have been made by the person or persons who shall inform and sue for the same, and to be done in the manner as set forth in the information, without any evidence thereof; and all judges and justices of the peace before whom any such seizures shall be brought to trial or hearing, are hereby required to proceed to the trial of the merits of the cause, without inquiring into the fact form or manner of making the seizure.

Officers may oppose force to force,

and having wounded or killed, to be bailed.

XXXV. And whereas it frequently happens that several evil-minded and desperate persons, in order to carry on without controul the wicked practices aforesaid, do, in a public and avowed manner, and with an armed force, pass and repass through several countries with large quantities of tea, brandy, and other prohibited and uncustomed goods, whereby the officers of his Majesty's customs and excise are either deterred from doing their duty, or, in doing it, are beat, wounded, maimed, and frequently murdered; for remedy whereof, be it enacted by the authority aforesaid, that if any person or persons passing as aforesaid with prohibited or uncustomed goods, and armed with guns pistols cutlasses or other offensive weapons, shall hinder molest or resist any officer or officers of the customs or excise, who, in the execution of his or their duty, shall endeavour or offer to search for, take or seize, any prohibited or uncustomed goods from any person or persons so passing with such goods, and armed as aforesaid, by beating maiming or wounding any of the officers abovementioned, or other persons acting in their assistance, that then, and in every such case, it shall and may be lawful for all officers of his Majesty's customs or excise, and all persons by them called to their assistance, who are so resisted to oppose force to force, and to endeavour by the same methods that are violently used against them, and by which their lives are endangered, to defend themselves, and execute the duty of their office; and if any person so hindering molesting or resisting the officers aforesaid, or their assistants, shall, in so doing, be wounded maimed or killed, and the said officers and their assistants shall be sued molested or prosecuted for the said beating maiming or killing, such officer and officers, and person and persons acting in their assistance, shall and may plead the general issue, and give this act and the special matter thereof in evidence in his and their defence; and all his Majesty's justices of the peace, and other justices and persons before whom any such officer or officers, or other persons acting in their

assistance,

assistance, shall or may be brought for or on account of any such wounding maiming or killing as aforesaid, are hereby authorized and impowered, enjoined and required, to admit every such person and persons, so brought before him or them as aforesaid, to bail; any law usage or custom to the contrary notwithstanding.

XXXVI. Provided always, that nothing in this act contained shall extend, or be construed to extend, to indemnify release or discharge any person or persons from or against any suit information or prosecution, by or on the behalf of the united company of merchants of *England* trading to the *East Indies*, commenced or to be commenced, as well for his Majesty, his heirs or successors, as for themselves, or for themselves only, or from or against any penalty forfeiture or demand, or right of suit for the same, which the said united company are by law intitled unto; any thing in this act contained to the contrary in any wise notwithstanding.

XXXVII. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by authority of this act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict, or demurrer against the plaintiff, the defendant or defendants shall and may receive treble costs, and have the like remedy for the same as defendants have in other cases by law.

XXXVIII. Provided always, that nothing in this act contained shall extend, or be construed to extend, to restrain his Majesty's court of King's bench, or any of the judges thereof, or the court of Justiciary in *Scotland* respectively, from bailing any person committed for felony by virtue of this act, in such manner as they may by law do in other cases of felony.

Anno decimo

GEORGE II. Regis.

C A P. XVII.

An Act for repealing the present Duty on Sweets, and for granting a less Duty thereupon; and for explaining and enforcing the Execution of an Act passed in the Ninth Year of His present Majesty's Reign, intituled An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof; and for appropriating the Supplies granted in this Session of Parliament; and for making forth Duplicates of Exchequer Bills, Lottery Tickets and Orders, lost burnt or otherwise destroyed.

[So much as relates to the Excise.]

5 Ann. c. 19.

MAY it please your most excellent Majesty; whereas by an act of Parliament made and passed in the fifth year of the reign of her late Majesty Queen Anne, intituled *An act for continuing the duties on low wines and spirits of the first extraction, and the duties payable by hawkers pedlars and petty chapmen, and part of the duties on stamped vellum parchment and paper, and the late duties on sweets, and the one third subsidy of tunnage and poundage, and for settling and establishing a fund thereby, and by the application of certain overplus monies, and otherwise, for payment of annuities to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and seven, and other uses therein expressed; it was (amongst other things) enacted, that there should be raised, levied, collected and paid to her Majesty, her heirs and successors, for the purposes in the said act expressed, for every barrel of sweets made, which should be for sale from and after the four and twentieth day of March one thousand seven hundred and six, within or during the space of ninety nine years from thence next and immediately ensuing, the sum of thirty six shillings; the same duty to be paid by the maker or makers of the said sweets, and so in proportion for any greater or lesser quantity; and by one other act made and passed in the sixth year of the reign of her said late Majesty queen Anne, intituled *An act for raising a further supply to her Majesty for the service of the year one thousand seven hundred and eight, and other uses, by sale of annuities charged on a fund not exceeding forty thousand pounds per annum, to arise by appropriating several surplusses, and by granting further terms in the duties on low wines, and on hawkers pedlars and petty chapmen, the stamp duties, the one third subsidy, the duty on sweets, and one of the branches of excise, and by making other provision in this act mentioned; it was (amongst other things) enacted, that the duty upon sweets made for sale, which by the said act of the fifth year of her said late Majesty's reign, was granted for the term of ninety nine years, commencing from the twenty fourth day of March one thousand seven hundred and six, should be further continued, and be paid and payable to her said late Majesty, her heirs and successors, within and throughout the united kingdom of Great Britain, from and after the expiration of the term of ninety nine years last mentioned, for and during the further term of two years from thence next and immediately ensuing; and by one other act made and passed in the first year of the reign of his said late Majesty King George the first, intituled *An act for enlarging the fund of the governor and company of the bank of England, relating to exchequer bills, and for settling an additional revenue of one hundred and twenty thousand pounds per annum upon his Majesty during***

6 Ann. c. 5.

1 Geo. I. c. 12.

during his life, for the service of the civil government, and for establishing a certain fund of fifty four thousand six hundred pounds per annum, in order to raise a sum not exceeding nine hundred and ten thousand pounds for the service of the public, by sale of annuities after the rate of six pounds per centum per annum, redeemable by Parliament, and for satisfying an arrear for work and materials at Blenheim incurred whilst that building was carried on at the expence of her late Majesty Queen Anne of blessed memory, and for other purposes therein mentioned; it was (amongst other things) enacted, that the said duty upon sweets made for sale, which by the said act of the fifth year of her said late Majesty's reign, was granted for the term of ninety nine years, from the twenty fourth day of March one thousand seven hundred and six, and by the said act of the sixth year of her said late Majesty's reign, was continued for two years, to take effect from the expiration of the term of ninety nine years last mentioned, should have further continuance, and be paid and payable to his Majesty, his heirs and successors, for ever; and whereas all liquors made by infusion fermentation or otherwise, from foreign fruit or sugar, or from fruit or sugar mixed with other materials and commonly made use of for recovering increasing or making of any kinds of wine or cyder, or of any liquor called wine, are declared to be sweets by an act of Parliament made in the tenth and eleventh years of the reign of his late Majesty King William the third, ^{10 & 11 W. 3. c. 21.} intituled *An act for laying further duties upon sweets, and for lessening the duties as well upon vinegar, as upon certain low wines and whale fins, and the duties upon brandy imported, and for the more easy raising the duties upon leather, and for charging cynders, and for permitting the importation of pearl ashes, and for preventing the abuses in the brewing of beer and ale, and frauds in importation of tobacco*, and being made for sale are chargeable by the said act with the duty of thirty six shillings a barrel; and whereas some doubt has been made, whether liquors made for sale by infusion fermentation or otherwise, from British fruit or sugar, or from fruit or sugar mixed with other materials or ingredients, and commonly called or distinguished by the name of *Made Wines*, are sweets, and are chargeable with the said duty of thirty six shillings a barrel, granted and continued by the several acts before recited; and it has been found by experience, that the value and quality of such wines will not bear the said duty to be charged thereon; for obviating such doubt for the future, and for the ease of the makers of and dealers in such wines as aforesaid; we your Majesty's most dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of June one thousand seven hundred and thirty seven, the said duty of thirty six shillings a barrel on sweets payable to his Majesty his heirs and successors for ever, by the several acts of Parliament before recited, shall cease determine and be no longer paid or payable; any thing in the before mentioned acts, or any other act or acts of Parliament heretofore made to the contrary thereof in any wise notwithstanding.

Duty of 36 s.
a barrel on
sweets repealed.

II. And your Majesty's said dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, being desirous to raise the supply granted to your Majesty in this session of Parliament, by ways the least burthensome to your Majesty's subjects, have resolved to give and grant unto your Majesty the duty herein after mentioned, and to that end and purpose do most humbly beseech your Majesty that it may be enacted, and be it enacted by the authority aforesaid, that from and after the said twenty fourth day of June one thousand seven hundred and thirty seven, there shall be raised levied and paid to and for the use of his Majesty, his heirs and successors for ever; for every barrel of liquor made or to be made within the kingdom of Great Britain for sale, by infusion fermentation or otherwise, from

Duty of 12 s. a
barrel imposed
on all *Sweets*
or *Made Wines*.
See 10 & 11
W. 3. c. 21.
§ 5.

foreign fruit or sugar, or from *British* fruit or sugar, or from fruit or sugar mixed with any other ingredients or materials whatsoever commonly called *Sweets*, or called or distinguished by the name of *Made Wines*, for which no duty hath been already paid, or shall be paid on or before the said twenty fourth day of *June*, the sum of twelve shillings, to be paid by the maker thereof, and so in proportion for a greater or lesser quantity.

III. And be it further enacted by the authority aforesaid, that the commissioners and officers of his Majesty's revenue of excise for the time being, shall be the commissioners and officers for the receipt and management of the duty before mentioned; and all monies arising by the said duty (the necessary charges of levying and collecting the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenue, for the uses and purposes hereafter mentioned.

Makers to give
notice to the
next office of
their names
and abode, &c.

IV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June*, every maker of the liquors aforesaid, called *Sweets* or *Made Wines*, for sale, shall, before he she or they begin to make such sweets or wines, or any of them, give notice in writing at the next office of excise, of his her or their name and place of abode, and of all and every the rooms and places made use of by him her or them, for making or keeping of sweets or made wines; on pain of forfeiting for every room or place so made use of as aforesaid, without notice as aforesaid, the sum of twenty pounds; and that all and every other the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law heretofore made in relation to the duties upon sweets, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, and for preventing detecting and punishing frauds relating thereto, shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying the duty hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things were particularly repeated and again enacted in the body of this present act.

32 Car. 2. c. 24.

Penalties how
sued for, &c.

V. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures relating to the said duty upon sweets hereby granted, shall be sued for recovered levied and mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be in like cases sued for levied recovered and mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall sue for the same.

General issue.

VI. Provided always, and be it further enacted by the authority aforesaid, that if any person or persons shall at any time be sued for any thing done by him or them in pursuance of this act, or any other act now in force relating to the duties of excise, or any other duties under the management of the commissioners of excise, he and they shall and may plead the general issue, and give this act and the said respective acts in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuited, then such defendant

defendant or defendants shall have treble costs to him or them awarded Treble costs.
against such plaintiff or plaintiffs.

VII. Provided always, that nothing in this act contained shall extend, or *British* grape
be construed to extend, to charge with any duty, such wine as the owners or ^{wines exempt-}
occupiers of *British* vineyards shall make from the juice of *British* grapes only
growing thereon.

VIII. And whereas some doubts have arisen touching the method of re-
covering levying and mitigating the penalties or forfeitures imposed by an
act of Parliament made in the ninth year of his present Majesty's reign, in- ^{9 Geo. 2. c. 23.}
titled *An act for laying a duty upon the retailers of spirituous liquors, and for li-*
censing the retailers thereof; now to put an end to all doubts concerning the
same, be it declared and enacted by the authority aforesaid, that all penalties
and forfeitures by the said act imposed, may for the future, during the con-
tinuance of the said act, and from the time of the commencement of the
same hitherto might, lawfully be sued for recovered levied and mitigated
by such ways means and methods as any penalty or forfeiture is or may be
sued for recovered levied or mitigated, by an act made in the twelfth year
of the reign of his late Majesty King *Charles* the second, intitled *An act for* ^{12 Car. 2. c. 24.}
taking away the court of wards and liveries, and tenures in capite and by knights
service, and purveyance, and settling a revenue upon his Majesty in lieu thereof;
except as to those penalties and forfeitures, for the recovery of which any
other means or methods are by the said act of the ninth year of his present
Majesty directed.

IX. And whereas by the said act made and passed in the ninth year of ^{9 Geo. 2. c. 23.}
his Majesty's reign, intitled *An act for laying a duty upon the retailers of spi-* ^{§ 13.}
rituous liquors, and for licensing the retailers thereof, it is (amongst other things)
enacted, that from and after the said twenty ninth day of *September* one thou-
sand seven hundred and thirty six, no person or persons shall hawk sell or
expose to sale any brandy spirituous liquors or strong waters, by whatever
name or names they are or may be called or distinguished, about the streets
highways or fields in any wheelbarrow or basket, or upon the water, in any
ship boat or vessel, or in any other manner whatever, or shall sell, or expose
the same to sale on any bulk or bulks, stall or stalls, or in any shed or sheds,
or on or in any other place or places, other than in such place or places as
are in the said act mentioned or allowed, upon pain of forfeiting for every
such offence the sum of ten pounds; and it shall and may be lawful to and
for any one or more justice or justices of the peace for the county, riding,
division, city or liberty respectively, wherein such offence shall be commit-
ted, on his or their own view, or on confession of the party, or by proof
on the oath of one or more credible witness or witnesses made of such of-
fence, to convict any person or persons so offending as aforesaid; and such
person or persons so offending and convicted, shall immediately on such con-
viction pay the said sum of ten pounds, into the hands of the churchwardens
and overseers of the poor of the parish where such offence shall be commit-
ted, or one of them, and on such offender or offenders refusing or neglect-
ing to pay the said sum, the justice or justices so convicting as aforesaid,
shall and may, by warrant or warrants under his or their hand and seal, or
hands and seals, commit the offender or offenders to the house of correc-
tion for the said county city or liberty respectively, there to remain and be
kept to hard labour for the space of two months, to be reckoned from the
day of the said commitment; and the person or persons so committed shall
not be discharged until he she or they shall have paid the said sum of ten
pounds, or until the full expiration of the said two months: and every sum
or sums of money arising from the conviction of any person or persons as
aforesaid, in case there be no informer, shall be wholly applied to the use
of the poor of the parish wherein the offence was committed; but if there
shall be an informer, one moiety of such money shall be paid to the inform-
er,

Rewards for
taking hawk-
ers of spirits
how raised.

11 G. 2. c. 26.

§ 5.

17 G. 2. c. 17.

§ 20.

Offenders not
paying the fine
to be whipped.

17 G. 2. c. 17.

§ 17.

Sellers of
made wines to
be licensed by
two justices.

Fee.

Licences only
to victuallers,
&c.

Duty on spirits
to continue.
9 Geo. 2. c. 23.

er, and the other moiety shall be paid to the overseers and churchwardens as aforesaid, or one of them, and applied to the use of the poor of the parish as aforesaid; and whereas such persons as are willing and desirous of putting the said salutary law in execution, have not the encouragement which is due to them, and which they justly deserve, where the persons incurring the pecuniary penalties of the said act are not able to pay the same, but in lieu thereof are sent to the house of correction, as by the said act is directed; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty seven, in all such cases as aforesaid, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such rewards as aforesaid, to be paid to the several and respective persons who shall appear to them to be intitled thereto as aforesaid, out of any money that shall be in their hands, or any officers belonging to them, that hath arisen or shall arise by virtue of any penalties or forfeitures incurred by the said act as aforesaid, and the money so paid shall be accepted of and allowed in their accounts, as so much money paid to his Majesty; and the said commissioners are and shall hereby be discharged thereof accordingly.

And every offender convicted as aforesaid, and, upon his or her refusal or neglect to pay the said penalty of ten pounds, committed to the house of correction as aforesaid, shall, before his or her discharge therefrom, be stript naked from the middle upwards, and whipt until his or her body be bloody.

X. Provided also, and it is hereby enacted and declared, that nothing in this act contained shall extend or be construed to enable any person or persons to sell such made wines to be drunk in his or their house or houses, unless such person or persons be first licensed by two or more of his Majesty's justices of the peace of the county, riding, division, city or liberty, wherein such person or persons shall sell the said made wines, under the hands and seals of the said justices; for which licence or licences the sum of two shillings and six pence, and no more, shall be paid to the clerks of such justices, and no fee or sum of money, or other reward whatsoever, to the clerk or clerks of the peace for entering the same, or on any other account, on pain of five pounds, in case any of the said justices clerks, or any clerk of the peace, shall ask receive or demand any more or other fee or fees on account of such licences, under any pretence whatsoever, and if the licence is not found and provided by the said justices clerks, then no fee whatsoever shall be due or received by them.

XI. Provided always, and be it further enacted, that no licence shall be granted to any person or persons whatsoever, for selling by retail any made wines whatsoever, except to such persons only who shall keep public victuallingshouses, inns, coffeehouses or alehouses, and if such licences shall be granted the same are hereby declared void to all intents and purposes.

XII. Provided, that nothing in this act shall extend, or be construed to extend, to alter or take away any duty chargeable on distilled spirituous liquors, or any other liquors by the said act of Parliament made in the ninth year of the reign of his present Majesty.

Anno decimo

G E O R G I I . Regis.

C A P. XIX.

An act for the more effectual preventing the unlawful playing of Interludes within the Precincts of the Two Universities, in that Part of Great Britain called England, and the Places adjacent, and for explaining and amending so much of an Act passed in the last Session of Parliament, intituled An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof, as may affect the Privilege of the said Universities, with respect to licensing Taverns, and all other Public Houses within the Precincts of the same.

WHEREAS the letters patent of King *Henry* the eighth, made and granted unto the chancellor and scholars of the university of *Oxford*, bearing date the first day of *April*, in the fourteenth year of his reign; and the letters patent of Queen *Elizabeth*, made and granted unto the chancellor masters and scholars of the university of *Cambridge*, bearing date the twenty sixth day of *April*, in the third year of her reign; and also all other letters patent by any of her progenitors or predecessors, made to either of the corporated bodies of the said universities, and all manner of liberties, franchises, immunities, quietances and privileges, view of frank pledge, law days and other things whatsoever they were, the which either of the said corporated bodies of the said universities had held occupied or enjoyed, or of right ought to have had, used, occupied and enjoyed, were by authority of Parliament in the thirteenth year of her reign, confirmed to the chancellor masters and scholars of either of the said universities, and their successors, for the great love and favour that her said Majesty bore towards her said universities, and for the great zeal and care that the Lords and Commons had for the maintenance of good and godly literature, and the virtuous education of youth within either of the said universities; and to the intent that the ancient privileges liberties and franchises of either of the said universities, granted ratified and confirmed by the Queen's highness, and her most noble progenitors, might be had in greater estimation, and be of greater force and strength, for the better increase of learning, and the further suppressing of vice; and whereas doubts have arisen or may arise, whether by any of the said letters patent, liberties, franchises, immunities or privileges, or by any subsequent charter or charters, or by the laws and statutes of this realm, the chancellor of either of the said universities, or the vice chancellor thereof, or his deputy, or any other person or persons, be sufficiently impowered to correct restrain or suppress common players of interludes, settled residing or inhabiting within the precincts of either of the said universities, and not wandering abroad; and whereas the erection of any playhouse within the precincts of either of the said universities or places adjacent, may be attended with great inconveniencies; may it please your most excellent Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that all persons whatsoever, who shall for gain in any playhouse booth or otherwise exhibit any stage play, interlude, shew, opera or other theatrical or dramatical performance, or act any part or assist therein, within the precincts of either of the said universities, or within five miles of the city of *Oxford* or town of *Cambridge*, Stage players within 5 miles of either university vagabonds, &c.

Cambridge, shall be deemed rogues and vagabonds, and that it shall and may be lawful to and for the chancellor of either of the said universities, or the vice chancellor thereof, or his deputy respectively, to commit any such person to any house of correction within either of the counties of *Cambridge* or *Oxford* respectively, there to be kept to hard labour for the space of one month, or to the common gaol of the city or county of *Oxford*, or town or county of *Cambridge* respectively, there to remain without bail or mainprize for the like space of one month; any licence of the chancellor masters and scholars of either of the said universities of *Oxford* or *Cambridge*, or any thing herein or in any other statute, law, custom, charter or privilege to the contrary notwithstanding.

7 Ed. 6. c. 5.

II. And whereas by an act made in the seventh year of the reign of King *Edward* the sixth, which prohibits all persons not licensed according to the direction of the said act to sell wine by retail, and permits no more than three taverns or wine sellers in the city of *Oxford*, and four taverns or wine sellers in the town of *Cambridge*, it was provided, that the said act, or any thing therein contained, should not in any wise be prejudicial or hurtful to any of the universities of *Oxford* and *Cambridge*, or to the chancellor or scholars of the same, or their successors, or any of them, to impair or take away any of the liberties, privileges, franchises, jurisdictions, powers and authorities, to them or any of them appertaining or belonging, but that they and every of them, and their successors might have, hold, use and enjoy, all their liberties, privileges, franchises, jurisdictions, powers and authorities, in such large and ample wise, as though the said act had never been had ne made, so always, that there should not be any more or greater number of taverns kept or maintained within any of the said towns of *Oxford* or *Cambridge*, than might be lawfully kept and maintained by the provision true meaning and intent of the said statute; and whereas by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for the better ordering the selling of wines by retail, and for preventing abuses in the mingling corrupting and vitiating of wines, and for setting and limiting the prices of the same*; it was provided, that the said act, nor any thing therein contained, should not in any wise be prejudicial to the privilege of the two universities of this land, or either of them, nor to the chancellors or scholars of the same, or their successors, but that they might use and enjoy such privileges, as theretofore they had lawfully used and enjoyed; and whereas by an

12 Car. 2.
c. 25.

9 Ann. c. 23.

act made in the ninth year of the reign of Queen *Anne*, for charging certain new duties on stamp vellum parchment and paper and for other purposes, whereby amongst other things, several duties therein expressed are directed to be paid, for every piece of vellum or parchment, or sheet or piece of paper, on which shall be engrossed or written any licence for retailing of wine, or for selling of ale beer or other exciseable liquors by retail, it was provided, that nothing in the said act contained should extend, or be construed to extend to prejudice any right the two universities of *Oxford* and *Cambridge*, or either of them had or claimed to have, to the licensing any taverns inns or alehouses within their several jurisdictions, but that the said universities might, from time to time, grant licences for any taverns inns and alehouses within their several jurisdictions, subject to the several duties aforesaid, in as ample manner as they respectively might have granted the same, if the said act had never been made; and whereas by an act made in the twelfth year of the reign of her said Majesty Queen *Anne*, intituled *An act to enable such officers and soldiers as have been in her Majesty's service during the late war, to exercise trades, and for officers to account with their soldiers*, it was provided, that neither the said act, nor an act made for the like pur-

12 Ann. st. 1.
c. 13.

10 & 11 W. 3.
c. 11.

pose in the tenth and eleventh years of King *William* the third, should in any wise be prejudicial to the privileges of the universities of *Cambridge* and *Oxford*, or either of them, or extend to give liberty to any person to set up the trade of a vintner, or to sell any wine or other liquors within the said uni-

versities,

versities, without licence first had and obtained from the vice chancellors of the same respectively; and whereas by an act made in the last session of Parliament, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, it was enacted, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty six, any person or persons who had followed and exercised the art or business of distillation for seven years then last past, or had served, or, on the twenty fifth day of *March* one thousand seven hundred and thirty six, were serving any apprenticeship to the same, should and might have full liberty and authority to exercise or follow any other trade, art, business or manufacture, in any city town or place within that part of *Great Britain* called *England*, any law, charter, grant, custom or usage, to the contrary notwithstanding; and whereas since the making of the said last mentioned act, and under colour thereof, persons not licensed by the chancellor masters and scholars of the said university of *Cambridge*, or by the chancellor or vice-chancellor of the said university of *Oxford*, have exercised and followed, or may exercise and follow, in the said city of *Oxford* and town of *Cambridge*, the trades of vintners or wine sellers, and much evil-rule and disorder may be practised in taverns not so licensed, to the great annoyance of the said chancellors masters and scholars, and corruption of the youth educated in the said universities, be it further enacted by the authority aforesaid, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty seven, nothing in the said last mentioned act contained shall extend, or be construed to extend, to prejudice the right which the chancellor masters and scholars of the said university of *Cambridge*, or the chancellor or vice-chancellor of the said university of *Oxford*, in right of the said university of *Oxford*, respectively claim of licensing taverns, and other public houses, within the precincts of either of the said universities; but that the said chancellor masters and scholars of the said university of *Cambridge*, and the chancellor and vice-chancellor of the said university of *Oxford*, in right of the said university of *Oxford* respectively, shall and may use and enjoy the said right, as fully and freely as they might have used and enjoyed the same if the said act had not been made; any thing in the said act contained to the contrary thereof in any wise notwithstanding.

9 Geo. 2.
c. 23. § 11.

9 Geo. 2. c. 23.
not to affect
the privileges
of the universities.

III. Provided always, that all and every person and persons who have followed and exercised the art or business of distillation for seven years, before the twenty ninth day of *September* one thousand seven hundred and thirty six, or have served, or on the twenty fifth day of *March* one thousand seven hundred and thirty six, were serving any apprenticeship to the same, and who since the said twenty ninth day of *September* one thousand seven hundred and thirty six, have exercised or followed in the said town of *Cambridge*, the trades of vintners or wine sellers, without the licence of the chancellor masters and scholars of the university of *Cambridge*, shall have full liberty and authority to exercise or follow the said trades of vintners or wine sellers in the said town of *Cambridge*, so as they, and every of them, on or before the twenty fourth day of *June* next following, take out such licences, paying their proportion for the same of the money usually and annually paid by the vintners or wine sellers now licensed by the said chancellor masters and scholars, and upon such terms, and subject to such regulations, conditions, restrictions, and power of revocation, as the said vintners or wine sellers so licensed as aforesaid, are subject to; any thing in this act contained to the contrary notwithstanding.

Distillers and
wine sellers in
1736 at Cam-
bridge to be
licensed.

IV. Provided always, and be it further enacted by the authority aforesaid, that it shall not be lawful for the said chancellor or vice-chancellor of the said university of *Oxford*, or any other officer of that body, to receive or take, directly or indirectly, any fee, perquisite, gratuity or reward, for granting such licences as aforesaid; nor shall any sum of money, fee, gratuity or reward, be hereafter paid to any person or persons for or in respect of such licences,

No fee for licences at *Oxford*: the usual payments at *Cambridge*.

UNIVERSITIES. LIQUORS.

licences, other than such annual payments in like manner, and to the like uses, as have been usual, in the university of *Cambridge*; any law or custom to the contrary notwithstanding.

Privileges of
the city of *Ox-*
ford saved.

V. Provided always, that this act, or any thing herein contained, shall not in any wise be construed to prejudice or confirm any of the liberties, privileges, franchises, jurisdictions, powers and authorities, appertaining or belonging to the mayor bailiffs and commonalty of the city of *Oxford*, or to any of them; but that they and every of them, and their successors, may have, hold, use and enjoy, all their liberties, privileges, franchises, jurisdictions, powers and authorities, in such large and ample wise, as though this present act had never been had or made.

VI. And be it further enacted by the authority aforesaid, that this act shall be deemed a public act, and shall be judicially taken notice of as such by all judges, justices, and other persons whatsoever, without specially pleading the same.

Anno undecimo

GEORGE II. Regis.

C A P. XXVI.

An Act for enforcing the Execution of an Act made in the Ninth Year of his present Majesty's Reign, intituled An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof.

9 Geo. 2. c. 23.

10 Geo. 2.
c. 17.

Occupiers of
houses, &c.
where spirits
are sold, deem-
ed retailers.

WHEREAS, notwithstanding the several provisions made for restraining the frequent and pernicious use of spirituous liquors or strong waters, by an act made in the ninth year of his present Majesty's reign, intituled *An act for laying a duty on retailers of spirituous liquors, and for licensing the retailers thereof*, and also by an act made in the tenth year of his said Majesty's reign, for explaining and enforcing the execution of the said first mentioned act; the drinking of spirituous liquors is yet too common, especially among persons of low rank; and whereas such persons as sell, or expose to sale, any spirituous liquors or strong waters unmixed, or mixed with themselves, or any other ingredients, contrary to the said act, *for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, are chiefly persons of little or no substance; and whereas, in order to elude the said first mentioned act, by preventing the discovery of the offenders against the same, and thereby evading the penalty to be inflicted on such offenders, several persons, in a clandestine manner, retail such spirituous liquors, or some of them, without any licence, or in some place or places not in the said act mentioned or allowed, and the person or persons so selling the same are not seen, but are hid behind some wainscot curtain partition, or are otherwise concealed; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and thirty eight, if any less quantity or quantities than two gallons of spirituous liquors or strong waters, mixed or unmixed as aforesaid, shall be sold uttered or delivered, contrary to the true intent and meaning of the said first mentioned act, in any private and clandestine manner as aforesaid, to any person or persons in any house, out-house, stable, barn or shed, or in any other place, part of, or belonging or appertaining to any house or farm; then, and in such case, the occupier of such house, farm, or part of any house or farm, or other place where such spirituous liquors shall be sold, if but one occu-
pier

pier only, and if more than one, then the several occupiers thereof, being privy or consenting thereto, shall be, and he she or they are hereby declared to be deemed the retailer or retailers of such spirituous liquors; and, as such, he she or they shall forfeit and lose the sum of one hundred pounds for every such offence; such penalty to be recovered and applied in such manner as the one hundred pounds penalty for each offence, inflicted on any person or persons who shall presume or offer to sell or retail any of the said spirituous liquors in a less quantity than by the said act is directed, without taking out a licence, and renewing the same yearly, as by the said is directed to be recovered and applied.

II. And whereas, in open defiance of the laws of this realm, and to prevent the before mentioned acts from taking effect, and to deter persons from assisting in putting the said laws in execution, divers wicked, lawless, turbulent and disorderly, persons have assembled themselves, at divers times, to rescue offenders against the said laws, and to insult and abuse those who have been concerned in bringing them to justice, and have, in a most wicked and cruel manner, assaulted, beat, wounded, and almost murdered, several officers and other persons, who, in pursuance of the said first recited act, either had given, or were about to give informations before his Majesty's justices of the peace against such offenders; be it enacted by the authority aforesaid, that if any persons, to the number of five or more, shall, from and after the said twenty fourth day of *June* in the year of our Lord one thousand seven hundred and thirty eight, in a tumultuous and riotous manner assemble themselves to rescue any offender or offenders against the said first mentioned act, or to assault beat or wound any person or persons who shall have given, or be about to give, any information or evidence against, or shall have discovered or given evidence against, or be about to discover or give evidence against, seize or bring to justice, any person or persons offending against the said first mentioned act; that then, all and every person or persons so assembling themselves, and their aiders and abettors, being thereof lawfully convicted, shall be, and be adjudged to be, guilty of felony; and every such felon and felons shall be subject and liable to the like pains and penalties as in cases of felons; and the courts by and before whom he she or they shall be convicted, shall have full power and authority of transporting such felon and felons, for the space of seven years, to any of his Majesty's colonies or plantations in *America*, upon the like terms and conditions as are given directed and enacted by an act made in the fourth year of the reign of his late Majesty King George the first, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll*; and by an act made in the sixth year of the reign of his said late Majesty King George the first, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons*. Rescuing offenders, &c. transportation.

III. And be it further enacted by the authority aforesaid, that if any action or suit shall be brought and prosecuted by any person or persons, in any inferior or other court than in his Majesty's courts of record at *Westminster*, or the court of great sessions in *Wales*, or the courts of session in counties palatine, against any justices of the peace, or other person or persons employed in the execution of this act, or of the said acts made in the ninth and in the tenth years of his present Majesty's reign, or either of them, for any matter cause or thing by him or them done committed or executed by virtue or reason of this act, or of the said acts, or any or either of them, or of any clause or matter therein contained; it shall and may be lawful to and for the defendant or defendants in such action or suit, upon his her or their making affidavit that he she or they intend to insist, in his her or their defence to such action or suit, upon this act, or the said acts, or one of them, to remove such action or suit into any of his Majesty's courts of record at *Westminster*; so that the writ or writs for removing the same be delivered to the Actions in inferior courts removeable.

General issue.

the steward judge or proper officer of the said inferior or other court, before issue joined in the said action or suit; and such defendant or defendants may plead the general issue, and give this act and the said acts, or any of them, and the special matter, in evidence at the trial, and that the same was done in pursuance and by authority of this act, or of the said acts, or any or either of them; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his or her action after the defendant shall have appeared; or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant and defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases at law.

Treble costs.

Justices may, without summons, apprehend offenders.

IV. And whereas some doubts have arisen, whether a justice or justices of the peace, on any information exhibited to him or them of or for any offence or offences against the said first mentioned act, may grant his or their warrant or warrants for apprehending and bringing before him or them the person or persons against whom such information is made, unless and until such person or persons hath or have been duly summoned to appear before such justice or justices; and it is found by experience that the summoning such offenders against the said first mentioned act is attended with great inconveniences, by giving them an opportunity to abscond from justice, such offenders being generally persons of little or no substance, and often having no settled habitation; be it therefore declared and enacted by the authority aforesaid, that it is and shall be lawful for one or more justice or justices of the peace, on any information upon oath made before him or them against any person or persons for hawking, selling, or exposing to sale, any spirituous liquors or strong waters contrary to the said first mentioned act, to issue his or their warrant or warrants under his or their respective hands and seals, to be directed to any constable, or other ministerial officer of the peace, for the apprehending and bringing such offender or offenders before some justice or justices of the peace for the county or place wherein such offence or offences was or were committed, in order to such offender or offenders being by such justice or justices dealt with according to law.

9 Geo. 2.
c. 23. § 13.

V. And whereas in and by a clause in the said first mentioned act, it is enacted, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no person or persons shall hawk sell or expose to sale, any brandy spirituous liquors or strong waters, by whatsoever name or names they are or may be called or distinguished, about the streets highways or fields in any wheelbarrow or basket, or upon the water in any ship boat or vessel, or in any other manner whatsoever, or shall sell or expose the same to sale on any bulk or bulks, stall or stalls, or in any shed or sheds, or on or in any other place or places, other than in such place and places as are in the said act before mentioned and allowed, upon pain of forfeiting for every such offence the sum of ten pounds; and it shall and may be lawful to and for any one or more justice or justices of the peace for the county, riding, division, city or liberty respectively, wherein such offence shall be committed, on his or their own view, or on confession of the party, or by proof on the oath of one or more credible witnesses or witnesses made of such offence, to convict any person or persons so offending as aforesaid; and such person and persons so offending and convicted shall immediately on such conviction pay the sum of ten pounds into the hands of the churchwardens and overseers of the poor of the parish where such offence shall be committed, or one of them; and on such offender or offenders refusing or neglecting to pay the said sum, the justice or justices so convicting as aforesaid, shall and may, by warrant or warrants under his and their hand and seal or hands and seals, commit the offender or offenders to the house of correction for the said county city or liberty respectively, there to remain and be kept to hard labour for the space of two months, to be reckoned from

from the day of the said commitment; and the person or persons so committed shall not be discharged until he she or they shall have paid the sum of ten pounds, or until the full expiration of the said two months; and every sum or sums of money arising from the conviction of any person or persons as aforesaid (in case there be no informer) shall be employed to the use of the poor of the parish wherein the offence was committed; but if there shall be an informer, one moiety of such money shall be paid to the informer, and the other moiety shall be paid to the overseers and churchwardens as aforesaid, or one of them, and applied to the use of the poor of the parish as aforesaid; and whereas in and by a clause of the before mentioned act of Parliament made in the tenth year of his said Majesty's reign, reciting the said last recited clause of the said act made in the ninth year of his said Majesty's reign; and also reciting that such persons as are willing and desirous of putting the said salutary law in execution, have not the encouragement which is due to them, and which they justly deserve, where the persons incurring the pecuniary penalties of the said act are not able to pay the same, but in lieu thereof, are sent to the house of correction as by the said act is directed; for remedy whereof, it is enacted, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty seven, in all such cases as aforesaid, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such rewards as aforesaid, to be paid to the several and respective persons who shall appear to them to be intitled thereto as aforesaid, out of any money that shall be in their hands, or any officer belonging to them, that hath arisen or shall arise by virtue of any penalties or forfeitures incurred by the said act as aforesaid; and the money so paid shall be accepted of and allowed in their accounts as so much money paid to his Majesty; and the commissioners are thereby discharged thereof accordingly; and every offender convicted as aforesaid, and upon his or her refusal or neglect to pay the same penalty of ten pounds, committed to the house of correction as aforesaid, shall before his or her discharge be stript naked from the middle upwards, and be whipt until his or her body be bloody; and whereas for want of a constable, or other ministerial officer of the peace, being at hand to apprehend such offender or offenders, he she or they do often escape unpunished; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty eight, it shall and may be lawful for any person or persons whatsoever, to seize and detain any person or persons, who shall hawk sell or expose to sale, any brandy spirituous liquors or strong waters, by whatsoever name or names they are or may be called or distinguished, about the streets highways or fields in any wheelbarrow or basket, or upon the water in any ship boat or vessel, or in any other manner whatsoever; or shall sell or expose the same to sale on any bulk or bulks, stall or stalls, or in any shed or sheds, or on or in any other place or places, other than in such place or places as are in the said first mentioned act allowed in that behalf, for such reasonable time as he she or they may give notice to the constable, headborough, tythingman, churchwarden, overseer of the poor, or some other peace or parish officer or officers, who are hereby required to carry such person so seized and detained before some one of his Majesty's justices of the peace, for the county or place where such offence or offences shall be committed; which said justice of the peace is hereby required to proceed to the examination of such person so seized and brought before him for such offence, in the same manner as if such person so seized had been brought before him by a constable, or any other ministerial officer of the peace; and such person so seized, shall, if convicted of such offence, be liable to the like penalties, and the like corporal punishments on his or her refusal or neglect to pay the same, as are in and by the said acts made in the ninth and tenth years of his present Majesty's reign, or either of them for such offence, to be paid or inflicted respectively.

Any person may seize hawkers of spirits.

9 G. 2. c. 23.

§ 13.

10 G. 2. c. 17.

§ 9.

17 G. 2. c. 17,

§ 17.

VI. And

Forfeitures
how applied.
17 G. 2. c. 17.
§ 20.

VI. And be it enacted by the authority aforesaid, that all such sum and sums of money, as shall and may from time to time be paid by any person or persons convicted of hawking selling or exposing to sale, any brandy spirituous liquors or strong waters as aforesaid, to the churchwardens or overseers of the poor of any parish or place where the offence shall be committed, shall be applied and accounted for by the said churchwardens and overseers, in the same manner as other monies raised and received on the rates made for the relief of the poor are directed and appointed to be applied and accounted for.

Penalty on
constables
neglect of
duty.

VII. And whereas constables, or other ministerial officers of the peace, have refused or neglected to be aiding or assisting in the execution of the before mentioned acts made in the ninth and tenth years of his present Majesty's reign, although thereunto required; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty eight, if any constable, or other ministerial officer of the peace whatsoever, shall refuse or neglect upon due notice or request, or on their own view, to be aiding and assisting in the execution of this act, or of the before mentioned acts made in the ninth and tenth years of his Majesty's reign, or any or either of them; such constable, or other ministerial officer of the peace, being thereof convicted by the oath of one or more credible witness or witnesses, before any justice of the peace for the county or place where such offence shall be committed, shall forfeit for every such offence the sum of twenty pounds, to be levied by distress and sale of the offender's goods, by warrant under the hand and seal of such justice of the peace; the one moiety to go to the poor of the parish where such offence shall be committed, and the other moiety to the informer who shall prosecute for the same, rendering the overplus thereof to the owner, if any there be.

Distillers not
to act as ju-
stices.

VIII. And be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty eight, no distiller or other seller of spirituous liquors or strong waters whatsoever, shall, during such time as he shall be a distiller or seller of such liquors, be capable or have any power to act, or shall be directly or indirectly concerned in acting as a justice of the peace in any matter or thing whatsoever, which shall any ways concern the execution of this present act, or of the before mentioned acts made in the ninth and tenth years of his present Majesty's reign, or either of them.

Fines how re-
covered, &c.

IX. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act imposed shall and may be sued for recovered levied and mitigated by such ways means and methods as any fine penalty or forfeiture is or may be in like cases sued for levied recovered and mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of the said fines and forfeitures, and which are not herein before directed to be otherwise distributed, shall go and be paid to the use of his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform or sue for the same.

Anno decimo quinto

GEORGE II. Regis.

C A P. XXV.

An Act to empower the Importers or Proprietors of Rum or Spirits of the British Sugar Plantations to land the same before Payment of the Duties of Excise charged thereon, and to lodge the same in Warehouses at their own Expence; and for the Relief of Ralph Barrow, in respect to the Duty on some Rock Salt, lost by the overflowing of the Rivers Weaver and Dane.

[So much as relates to the Excise.]

WHEREAS the several rates duties and charges of excise upon all strong waters brandy spirits or *aqua vite*, imported from beyond the seas, are, by the several and respective acts charging and imposing the same, directed and required to be from time to time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof; and whereas the permitting rum or spirits of the growth or manufacture of his Majesty's plantations in *America*, to be landed before payment of the several rates duties and charges of excise now imposed thereon, and to be put into warehouses upon the proprietor or proprietors, importer or importers of such rum or spirits, first giving good and sufficient security for the payment of the same, will be an ease and convenience to the proprietor and proprietors, importer and importers thereof, and may cause and promote a larger and greater importation thereof; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty ninth day of *September* one thousand seven hundred and forty two, all such rum or spirits of the growth produce or manufacture of the *British* sugar plantations, as shall be imported into the kingdom of *Great Britain*, directly from the said sugar plantations, or any of them, upon the entry thereof may forthwith, and before payment of all or any part of the said duty of excise, be landed from on board the ship or vessel in which the same shall be so imported, and carried or put into such warehouse or warehouses, as shall be for that purpose provided (at the charge of the respective proprietor or proprietors, importer or importers of such rum or spirits) and shall be approved of by the commissioners of excise, or the major part of them for the time being; upon the proprietor or proprietors, importer or importers of such rum or spirits that shall be so landed, first giving (at his or their charge and expence) his or their bond, or other good and sufficient security, which the commissioners or other proper officers of the excise are hereby required and empowered to take, for payment of all and every the duties of excise, which such rum or spirits is charged with and liable to pay, as soon as the same shall be sold, in case the same be sold within six months from and after the time the same shall be so landed and put into warehouses as aforesaid; and in case the same shall not be sold within the said six months, then to pay the same at the end of such six months: such duty of excise to be computed according to the gage of such rum or spirits, to be taken at the time the same shall be so landed and lodged in warehouses as aforesaid.

Rum, &c. from the *British* colonies, may be landed and warehoused, on security for the duties.

II. And be it further enacted by the authority aforesaid, that such rum or spirits as shall be so brought into such warehouse or warehouses, shall not be taken or carried out thence, on any account whatsoever, other than is herein after mentioned.

Rum, &c.
landed without
a warrant for
feited.

III. And be it further enacted by the authority aforesaid, that in case any such rum or spirits shall be landed or put on shore out of any ship or vessel before due entry be made thereof at the customhouse, and with the collector of excise at the port or place where the same shall be imported, and the said duties of excise secured, or without a warrant for the landing or delivering the same first signed by the said collector or other proper officer of excise, or without the presence of an excise officer, that all such imported rum or spirits as shall be so landed or put on shore, or taken out of any ship or vessel contrary to the true meaning thereof, or the value of the same shall be forfeited, and shall or may be recovered of the importer or proprietor thereof; *videlicet*, one moiety of the same to the use of his Majesty, his heirs and successors, the other moiety to the use of such person or persons as will seize the said rum or spirits, or inform or sue for the same, or the value thereof; to be sued for levied recovered or mitigated by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster* for that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh* for that part of *Great Britain* called *Scotland*.

Casks to be
gaged and
marked.

IV. And be it further enacted by the authority aforesaid, that before such rum or spirits of the *British* sugar plantations shall be landed and lodged in such warehouse or warehouses, a mark shall be set on every cask or vessel of such rum or spirits, mentioning the particular quantity of rum or spirits of the *British* sugar plantations which is contained therein, according to the gage thereof to be then taken, and who is or are the respective proprietor

To be entered
by the ware-
house-keepers,

or importer thereof. And the keeper or keepers of such warehouse or warehouses, and the person or persons who shall be appointed by the commissioners of his Majesty's excise to attend the said respective warehouses, shall each of them keep one or more book or books, wherein they shall respectively and separately, fairly enter in writing, an exact particular and true account of all such rum or spirits of the *British* plantations, as shall from time to time be brought into and carried out of the respective warehouse or warehouses to which he or they shall respectively belong, and the days and times when the same shall be brought in and carried out, and the name of the respective person or persons to whom or for whose use the same was delivered out; and shall at the end of every six months, or oftener if required, transmit in writing an account thereof upon oath to the commissioners of the

who are to ac-
count on oath.

said duties of excise for the time being, together with an exact account of how much is then remaining in the respective warehouse or warehouses, to which they respectively belong: and the commissioners for the said duties of excise, are hereby required and enjoined, within one month after the same shall be respectively transmitted to them as aforesaid, to inspect and examine the said accounts; and if, upon such examination it shall appear, that any of the said rum or spirits were delivered out of the said warehouses otherwise than as herein is mentioned, or before payment of his Majesty's said inland duties of excise, for such the said rum and spirits as shall have been so delivered out of the said warehouses, then the warehouse keeper or warehouse-keepers, and officer and officers respectively offending therein, shall not only be disabled to hold or enjoy any public office or employment, but shall also forfeit and lose for every such offence, the sum of one hundred pounds; to be sued for levied and recovered or mitigated by such ways and means and methods as any fine penalty and forfeiture is or may be recovered or mitigated, by any law or laws relating to his Majesty's revenues of excise,

or

or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster* for that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh* for that part of *Great Britain* called *Scotland*.

V. And be it further enacted by the authority aforesaid, that the said rum or spirits so lodged in warehouses as aforesaid, shall and may from time to time be delivered out of such warehouse or warehouses respectively, upon payment of his Majesty's duties of excise thereon; and upon the proprietor or importer, or such person or persons as shall be appointed by him or them for that purpose, producing to the respective warehouse-keeper or warehouse-keepers, and the officer appointed by the commissioners of excise to attend these warehouses, a warrant or warrants, certificate or certificates, signed by the collector receiver or other proper officer of excise, appointed to receive the duties payable thereon, certifying that he has received all and every the said duties of excise, to which the said rum or spirits so desired to be delivered out of such warehouse, was liable and subject to pay, such warehouse-keeper or warehouse-keepers, and officers of excise attending such warehouse or warehouses, shall deliver out of such warehouse or warehouses, so much rum or spirits as shall be mentioned or expressed in such warrant or warrants, certificate or certificates respectively, to have paid the said excise duties; and the respective warehouse-keeper or warehouse-keepers are thereupon to give such importer or proprietor, or person so employed to take care of the delivery thereof, a permit or certificate to accompany such rum or spirits so delivered out, which permit or certificate shall be also signed by the excise officer attending the said warehouse or warehouses, who shall be appointed by the commissioners for the said excise duties, or the major part of them, to prevent the seizing thereof.

Conditions of delivery.

VI. Provided always, that no proprietor importer or buyer of the said rum or spirits, or other person or persons to be by him or them appointed, shall receive out of any such ware-houses aforesaid any less quantity of rum or spirits, at one time, than one puncheon hogshead or other cask, containing not less than twenty gallons, unless such rum was for the use of the mariners and seamen in the voyage.

VII. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the proprietor or importer of such rum or spirits so to be lodged in any such ware-house or ware-houses as aforesaid, to affix one lock to every such ware-house, the key of which shall remain in the custody of such proprietor or importer; and to and for the officer or officers to be appointed by the said commissioners for the said excise duties to attend such ware-house or ware-houses, to affix one other lock upon every such ware-house or ware-houses, the key whereof to remain in the custody of the said officer for the said excise duties. And the said proprietor or importer shall and may, in the presence of the said ware-house keeper or excise officer (who are hereby obliged to attend at all reasonable times for that purpose) view, examine, shew, and receive out of the said ware-house or ware-houses, the said rum or spirits, or any part thereof, not less than the quantity herein before for that purpose mentioned, upon paying the said duty of excise for the same, and upon producing such certificate or receipt from the collector or receiver of the said inland duties of excise, of the same being paid in manner as is herein before for that purpose particularly prescribed.

Locks to the ware-houses.

VIII. Provided always, and be it enacted, that all and every such rum or spirits of the *British* plantations as shall be so lodged in any ware-house or ware-houses, shall be subject and liable to the same duties, both of excise and customs, to be applied to the same uses and purposes, and to be managed and collected by the same persons, and in the same manner subject and liable to all and every the same rules, entries, restrictions, regulations, limitations, penalties and forfeitures, as are in and by the several acts of Parliament by which the said duties are granted, or any of them, for that purpose particularly

Rum in ware-houses, subject to the laws of excise and customs.

larly described, appointed, limited and enacted, save and except in the particular instances hereby mentioned and provided for and to be applied to the same.

After six months, to be sold to pay duties, &c.

IX. And be it further enacted by the authority aforesaid, that in case such rum or spirits shall, after landed, be permitted or suffered to remain in such ware-house or ware-houses in which the same shall be so lodged for the purposes aforesaid, for any time exceeding the space of six months, after the same shall be so landed and lodged in such ware-house as aforesaid; and the importer or proprietor, or other person or persons by him or them appointed, shall not within the said six months pay, or cause to be paid, to the collector or receiver of the excise duties appointed to receive the same, all and every the duties of excise to which the same are subject and liable, and shall omit to procure or bring such certificate, herein before directed to be had and made from such collector or receiver, to such ware-house keeper or ware-house keepers, and to the officer of excise attending the same, of the payment of the said duties of excise within the time aforesaid; that then it shall and may be lawful to and for the said commissioners of excise, or the major part of them for the time being, to direct and order such rum or spirits so lodged in such ware-house or ware-houses, for which the said duties shall not be paid within the time aforesaid, to be put up to sale at public cant or auction to the best bidder or bidders for the same; and the money arising by such sale shall be, in the first place, applied in discharge of the said duty so payable thereon, and the charges attending such ware-house or ware-houses, and also the expence of such sale; and the surplus of the monies so arising by such sale (if any) after payment of the said duties and charges, shall go and be paid to the proprietor or importer of the said rum and spirits who so landed and lodged the same in the said ware-house.

Further continued to 29 September 1764, &c. by 31 Geo. 2. c. 36. § 4.

X. And be it further enacted by the authority aforesaid, that this act shall continue and be in force from the twenty ninth day of *September* one thousand seven hundred and forty two, to the twenty ninth day of *September* one thousand seven hundred and forty nine, and from thence to the end of the next session of Parliament, and no longer.

Anno decimo sexto

G E O R G I I I I. Regis.

C A P. VIII.

An Act for repealing certain Duties on Spirituous Liquors, and on Licences for retailing the same, and for laying other Duties on Spirituous Liquors, and on Licences to retail the said Liquors.

9 Geo. 2. c. 23.

WHEREAS by an act made and passed in the ninth year of the reign of his present Majesty, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, the selling and retailing of brandy, rum, arrack, uquebaugh, geneva, aqua-vitæ, or any other distilled spirituous liquors or strong waters, either mixed or unmixed, in any less quantity than two gallons, without first taking out a licence for that purpose as in the said act is directed, was prohibited under the penalties therein mentioned; and a duty of twenty shillings for every gallon of all such spirituous liquors or strong waters was thereby granted, and directed to be raised and paid to his Majesty, his heirs and successors, by the retailers thereof, over and above all other duties then charged and chargeable upon the same; with divers provisions and directions in the said act contained for managing, collecting, paying and applying, the same duty and penalties respectively; and whereas great difficulties

culties and inconveniencies have attended the putting the said act in execution, and the same hath not been found effectual to answer the purposes thereby intended; we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous to raise the necessary supplies which we have cheerfully granted to your Majesty, in the easiest manner we are able, for the benefit of your subjects, have freely and voluntarily given and granted, and by this act do give and grant, unto your Majesty the rates and duties on spirituous liquors herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fifth day of *March* one thousand seven hundred and forty three, the duty of twenty shillings *per* gallon granted to his Majesty by the said act, upon all spirituous liquors which any retailers thereof should be possessed of or interested in, after the twenty ninth day of *September* one thousand seven hundred and thirty six, and also the sum of fifty pounds yearly, which by the said act was granted to his Majesty for a licence for vending bartering or uttering such spirituous liquors, shall cease determine and be no longer paid.

Duties of
9 Geo. 2. c. 23.
repealed.
See former duties on low wines,
12 & 13 W. 3.
c. 11.
4 Ann. c. 12.
§ 2.
and subsequent duties,
19 Geo. 2.
c. 12.
24 Geo. 2.
c. 40.
33 Geo. 2. c. 9.
2 Geo. 3. c. 5.

II. And it is hereby further enacted by the authority aforesaid, that in lieu and stead of the duty and imposition granted and directed to be raised by the said former act, and which is hereby repealed as aforesaid, there shall, from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, be raised, levied, collected and paid, unto his Majesty, his heirs and successors, for the several spirituous liquors made extracted and manufactured in *Great Britain*, and herein after mentioned specified and enumerated (over and above all duties charges and impositions by any former act of Parliament thereupon respectively set rated and imposed) the several rates and duties of excise herein after mentioned and expressed; that is to say,

For every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, six pence.

For every gallon of low wines or spirits of the first extraction, made or drawn only from any sort of drink or wash brewed or made from any sort of malt or corn, other than and except brewers wash and tilts, to be paid by the distillers or makers thereof, one penny.

For every gallon of low wines or spirits of the first extraction, made or drawn from brewers wash or tilts, or any mixture therewith, to be paid by the distillers or makers thereof, one penny.

For every gallon of low wines or spirits of the first extraction, made or drawn from any other sort or kind of English materials, or any mixture therewith, to be paid by the distillers or makers thereof, three half pence.

For every gallon of spirits made in Great Britain of any kind of wine or cyder imported, to be paid by the distillers or makers thereof, six pence.

For every gallon of strong waters or aqua-vitæ made for sale of any other materials, to be paid by the distillers or makers thereof, three pence.

III. And for the better ascertaining, charging, collecting, raising, levying and securing, the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and

Duties how collected.

duties as are imposed by this act upon spirituous liquors made extracted and manufactured in *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being: and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenues, subject and liable to the uses applications and purposes as shall by any future act or acts of Parliament be directed or appointed.

12 Car. 2. c. 24.

IV. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of his late Majesty King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and settling a revenue upon his Majesty in lieu thereof*; or by the said act of the ninth year of his Majesty's reign, or by any other law now in force, relating to his Majesty's revenue of excise upon beer ale and other liquors, are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted, or any of them, other than in such cases for which other penalties or provisions are prescribed by this act, shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying, the duties granted and directed to be raised by this act upon the said spirituous liquors therein mentioned, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act; and that one moiety of the fines penalties and forfeitures hereby granted shall be paid to his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform and sue for the same.

Fines how recovered, &c.

See 17 Geo. 2. c. 17. § 20.

V. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act before and herein after imposed, shall be sued for, levied, recovered or mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

General issue.

VI. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted, for any thing thing done by virtue or in pursuance of this or any other act relating to the duties of excise, or other duties, under the management of the commissioners of the excise, such person or persons shall and may plead the general issue, and give this act, or such other act, and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgement shall be given against him or them upon demurrer, or otherwise; then such defendant or defendants shall have treble costs awarded to him or them against any such plaintiff or plaintiffs.

Treble costs.

VII. And for the encouragement of the exportation of spirits drawn or made from the materials aforesaid, be it enacted by the authority aforesaid, that

that from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, there shall be a drawback or allowance of the several and respective duties charged by this act on spirits that shall be exported to parts beyond the seas; and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise, for the port or place where such spirits were shipped off, the quantities so shipped, and that the same were shipped in the presence of such officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the several duties charged thereupon by this act accordingly.

Drawback on exportation.

By 2 Geo. 3. c. 5 all drawbacks cease, spirits for exportation being exempted from the excise.

VIII. And be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, no person or persons whatsoever shall presume by him her or themselves, or by any other person or persons whatsoever, employed by him her or them, or for his her or their benefit, to retail any brandy, rum, arrack, usequebaugh, geneva, *aqua vitae*, or any other distilled spirituous liquors or strong waters unmixed or mixed with themselves or any other ingredients, and by whatsoever name or names they are or may be called, publicly or privately, without first taking out a licence for that purpose in manner hereafter directed, within ten days at least before he she or they shall retail the same, for which he she or they shall immediately upon taking out thereof pay down for the same, the sum of twenty shillings in manner following; that is to say, if such licence be taken out within the limits of the weekly bills of mortality, then such licence shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duty of excise for the time being, and the duties for the same shall be paid at the chief office of excise in *London*, or at any other place, and to such person or persons as the said commissioners for the time being shall appoint to receive the same; and that such persons, as by the said commissioners shall be appointed, are hereby empowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of twenty shillings at the time of taking out thereof; but if such licence shall be taken out without the limits aforesaid, then such licence shall be granted under the hands and seals of the several collectors and supervisors of excise, within their respective collections and districts, and the duty for the same shall be paid by all and every the persons so taking out such licence, at the office of excise next adjoining to the place where he she or they respectively reside or inhabit, or at any other place, and to such persons as his Majesty's commissioners of excise for the time being shall appoint to receive the same; and such persons as by the said commissioners shall be appointed, are hereby empowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of twenty shillings at the time of taking out thereof: and in case such licences be taken out within the limits of the city of *Edinburgh*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being; and the duties for the same shall be paid at the chief office of excise in *Edinburgh*, in the same manner as is herein before directed, in regard to the licences to be taken out within the limits of the weekly bills of mortality; but if such licences shall be taken out in any other part of *Scotland*, without the limits aforesaid; then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise in *Scotland*, within their respective collections and districts, and the duties for the same shall be paid in like manner

None to retail spirits without licence.

Duty of 20s. on licences.

Additional duty by 24 Geo. 2. c. 40. § 5.

There are also stamp-duties imposed on licences, viz. 1s. by 9 Ann. c. 23. and 20s. by 29 Geo. 2. c. 12.

Who shall deliver out licences.

Licences in Scotland.

manner as is herein before directed with regard to the licences to be taken out in *England*, without the limits of the weekly bills of mortality.

Fresh licences
every year.

10*l.* penalty
for retailing
without a li-
cence;

See 17 Geo. 2.
c. 17. § 16, 17.
24 Geo. 2.
c. 40. § 7.
26 Geo. 2.
c. 13. § 9.
or to be kept
to hard labour
two months.

To whom li-
cences shall be
granted.

See 17 Geo. 2.
c. 17. § 18, 21.
24 Geo. 2.
c. 40. § 8.
26 Geo. 2.
c. 13. § 10.

For the manner
of licensing
ale-houses,
See 26 Geo. 2.
c. 31.

Apothecaries,
&c. excepted.

Retailers sell
less than a
pint.

See 17 Geo. 2.
c. 17. § 19.

Retailers of
malt spirits
in *Scotland*
excepted.

IX. And be it further enacted by the authority aforesaid, that every person or persons who shall take out such licence as aforesaid, is and are hereby required to take out a fresh licence ten days at the least before the expiration of twelve months, after the taking out the first licence, before he she or they do presume to offer to retail any such spirituous liquors, and in the same manner to renew every such licence from year to year, paying down the like sum of twenty shillings for each and every new or renewed licence, at the places and at the times before mentioned; and if any person or persons shall presume or offer to retail any of the said spirituous liquors, without taking out such licence, and renewing the same yearly in manner aforesaid; he she or they shall respectively forfeit and lose the sum of ten pounds for each offence; and in case such person or persons shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded; it shall and may be lawful for any one or more justice or justices of the peace of any county, riding, division, city or liberty, upon information upon oath being made before him or them of such refusal or neglect, by warrant under his or their hand and seal or hands and seals, to commit such person or persons to the house of correction for the county, riding, division, city or liberty wherein such person or persons shall reside, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons shall not be discharged until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months.

X. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, no licence shall be granted to any person or persons whatsoever for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or alehouses; and if any such licences shall be granted to any other persons than as aforesaid, the same are hereby declared void to all intents and purposes.

XI. Provided, and it is hereby declared, that nothing in this act shall extend or be construed to enable any person or persons to sell any spirituous liquors or strong waters by retail, unless such person or persons be first licensed to sell ale or spirituous liquors by two or more of his Majesty's justices of the peace for the county, riding, division, city or liberty, wherein such person or persons shall sell the said liquors, under the hands and seals of the said justices.

XII. Provided always, and be it enacted by the authority aforesaid, that this act, or any thing therein contained, shall not extend to any physicians, apothecaries, surgeons or chymists, as to any spirits or spirituous liquors, which they may use in the preparation or making up of medicines for sick lame or distempered persons only. And that no person or persons shall be deemed or taken to be a retailer of spirituous liquors, who doth not by him or herself or themselves, or by his her or their servant or other person retail the same, to be drank or consumed in his her or their ware-houses, store-houses, shops, cellars, vaults, rooms, sheds, or other places to him her or them belonging, or that shall otherwise retail or send the same abroad out of their said ware-houses, store-houses, shops, cellars, vaults, rooms, sheds, or other places, in less quantities than one pint.

XIII. Provided nevertheless, that nothing in this act contained shall extend to charge with any of the duties directed to be paid levied or received as aforesaid, any spirits made or distilled from malt, and retailed and consumed within that part of *Great Britain* called *Scotland*; which spirits are commonly called and known by the name of *aqua vitæ* in that part of the kingdom; or to subject the makers sellers or retailers thereof, within that part of the kingdom to take such licences as are herein before directed.

Anno

Anno decimo septimo

G E O R G I I H. Regis.

C A P. XVII.

An Act for granting to His Majesty the Surplus or Remainder of the Monies arisen, or to arise, by the Duties on Spirituous Liquors, granted by an Act of the last Session of Parliament; and for explaining and amending the said Act in relation to the Retailers of such Liquors; and for establishing an Agreement with the United Company of Merchants of England, trading to the East Indies.

[So much as relates to the Excise.]

SECT.
XVI.

AND whereas by the said act of the sixteenth year of his present Majesty, it is amongst other things enacted, that in case any person or persons who shall have forfeited ten pounds for retailing spirituous liquors without licence, as in the said act is expressed, shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded, any one or more justice or justices of the peace may, in such manner as by the said act is directed, commit such person or persons to the house of correction, to be kept to hard labour for two months, as in the said act is directed; and whereas a doubt has arisen, whether by virtue of the said act, the justices of the peace, by and before whom such person or persons so forfeiting the said ten pounds were convicted, have power by the said act to mitigate the said penalty, and in case of nonpayment thereof to levy the same by distress and sale of the goods of such offender or offenders; now to put an end to all doubts concerning the same, be it declared and enacted, that all penalties and forfeitures by the said act imposed, may for the future, and from the time of the commencement of the said act of the sixteenth year of his Majesty might, and also all the penalties by this act imposed, may be lawfully sued for recovered levied and mitigated by such ways means and methods as any penalty or forfeiture is or may be sued for recovered levied or mitigated by any law or laws of excise.

XVII. Provided nevertheless, that it shall and may be lawful to and for any such justices of the peace, before whom such offender shall be convicted, if they shall judge it most proper, instead of levying the penalty, to commit such offender to the house of correction, to be kept to hard labour for two months; and that in such case, such person or persons so committed, shall before his or their discharge therefrom, be stript naked from the middle upwards, and be whipt until his or her body be bloody.

XVIII. And whereas by the said act of the sixteenth year of his present Majesty it was provided, that no licence should be granted to any person or persons whatsoever, for selling by retail any spirituous liquors, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or ale-houses; and any licence granted to any other persons than as aforesaid, were declared void; now be it further enacted, that in any case where a licence shall have been granted for retailing spirituous liquors, to any person who shall at the time of granting such licence, keep a tavern, victualling-house, inn, coffee-house or ale-house, if such person so licensed shall afterwards during the time of continuing such licence, exercise the trade of a distiller grocer or chandler, or keep a brandy shop, or shops for sale of any spirituous liquors, the licence granted in every such case shall be void; and such persons retailing such spirituous liquors afterwards, shall forfeit ten pounds for every such offence, notwithstanding such licence so obtained as aforesaid.

16 Geo. 2. c. 8.
§ 12.

Persons sel-
ling less than
two gallons
retails.

24 Geo. 2.
c. 40. § 23.

XIX. And be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and forty four, every person or persons who shall by him or herself or themselves, or by his her or their servant or other person employed by him her or them, or for his her or their benefit, retail any spirituous liquors mixed or unmixed with any ingredients to be drank or consumed in any quantity whatsoever, in his her or their houses, ware-houses, shops, cellars, vaults, sheds or other places to him her or them belonging, or that shall retail or send the same abroad out of their said houses, ware-houses, store-houses, shops, cellars, vaults, rooms, sheds or other places, in less quantity than two gallons, without first taking out a licence for that purpose, and renewing the same, as in the act passed in the sixteenth year of his present Majesty is particularly directed, shall be deemed a retailer of spirituous liquors within the meaning of the said act, and as such shall forfeit and lose the sum of ten pounds for every such offence.

Informers to
be paid 5*l*.

XX. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and forty four, in all cases where the persons incurring the pecuniary penalties of the said act made in the sixteenth year of his present Majesty's reign, for laying a duty on the retailers of spirituous liquors, or of this act, are not able to pay the same, but in lieu thereof are or shall be sent to the house of correction, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such rewards, not exceeding five pounds, to be paid to the several and respective persons who shall appear to them to be entitled thereto as informers, as to them shall seem meet, out of any money that shall be in their hands, or of any officer belonging to them, that hath arisen or shall arise by virtue of any penalties or forfeitures incurred by the said former or by this act; and the money so paid shall be accepted of and allowed in their account as so much money paid to his Majesty; and the said commissioners are and shall hereby be discharged thereof accordingly.

Licence not to
extend to any
other house.

XXI. And be it further enacted, that no licence for retailing spirituous liquors shall authorize and empower any person to whom the same may be granted, to sell such spirituous liquors in any other place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell at the time of granting such licence.

Anno decimo octavo

GEORGE II. Regis.

C A P. XXVI.

An Act for repealing the present Inland Duty of Four Shillings per Pound Weight upon all Tea sold in Great Britain, and for granting to His Majesty certain other Inland Duties in lieu thereof; and for better securing the Duty upon Tea, and other Duties of Excise; and for pursuing Offenders out of one County into another.

MA Y it please your most excellent Majesty; whereas by an act of Parliament made and passed in the tenth year of the reign of his late Majesty King George the first, of glorious memory, intituled *An act for repealing certain duties therein mentioned payable upon* ^{10 Geo. 1.} *coffee, tea, cocoa nuts, chocolate and cocoa paste imported, and for granting certain* ^{c. 10.} *inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee tea and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath; an inland duty after the rate of four shillings per pound weight averdupois, and in that proportion for a greater or lesser quantity, was imposed and charged upon all tea to be sold in Great Britain from and after the twenty fourth day of June one thousand seven hundred and twenty four, over and above all customs subsidies and duties which should then remain payable to his Majesty for the same, upon importation thereof, to be paid in manner as in the said act is directed; and whereas great frauds and abuses have been committed by the clandestine importation of tea from parts beyond the seas, as also by fraudulent relanding thereof (after the same hath been exported from this kingdom to foreign parts, and the duties thereupon drawn back) without paying any duties for such tea, contrary to the true intent and meaning of the several acts of Parliament relating to the said duties, and to the manifest prejudice of the fair traders in the said commodity; for remedy whereof, and for the greater discouragement of the pernicious and illegal practices of unlawfully importing and clandestinely running and landing of tea, and also for the more effectual securing to your Majesty a revenue to arise by the duties thereupon; we, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of June one thousand seven hundred and forty five, the inland duty of four shillings per pound upon tea, granted by the before recited act of the tenth year of the reign of his said late Majesty King George the first, shall cease, determine, and be no longer paid or payable; any thing in the said act to the contrary thereof in any wise notwithstanding.*

II. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of June one thousand seven hundred and forty five, in lieu of the said duty by this act repealed as aforesaid, the inland duties herein after mentioned shall be and are by this act charged upon all tea which shall from thenceforth be sold in Great Britain in manner herein after mentioned; that is to say,

One

1 s. per lb. and
25 l. per cent.
on the price,
on teas sold by
the East India
company.

One shilling per pound weight averdupois, and in that proportion for a greater or lesser quantity; and also a further duty of twenty five pounds for every one hundred pounds of the gross price at which such tea shall be sold at the public sales of the united company of merchants of England trading to the East Indies, and proportionably for a greater or lesser sum; over and above all customs subsidies and duties payable to his Majesty for the same upon the importation thereof.

Which said several duties of one shilling *per* pound weight, and twenty five pounds *per centum*, shall be paid down in ready money by the proprietor or proprietors of such tea, or such person or persons as shall be appointed by him her or them, to the receiver or collector of the said inland duties, before such proprietor or proprietors, or other person or persons, shall receive or take out, for any purpose whatsoever, such tea from the ware-house or ware-houses wherein the same is appointed to be lodged by the before recited act of the tenth year of the reign of his said late Majesty, according to the directions of the said act concerning tea taken out of such ware-house or ware-houses.

Commission-
ers.

III. And for the better ascertaining, charging, collecting, levying, raising, paying and securing, the several rates and duties by this act imposed, and for preventing frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as now are appointed, or hereafter shall be appointed, in pursuance of the said act of the tenth year of the reign of his said late Majesty King *George* the first, shall be his Majesty's commissioners for the receipt and management of the said inland duties by this act charged and imposed upon tea as aforesaid; and that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things (not otherwise altered by this act) which in and by the said recited act are provided settled or established for raising, levying, collecting, paying, recovering, adjudging or ascertaining, the said duty of four shillings *per* pound weight upon tea thereby granted, or by any other act concerning the duty upon tea, shall be exercised, practised, applied, used, levied, recovered and put in execution, for the raising, levying, collecting, recovering and paying, the duties by this act granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act; any thing in this or any former act to the contrary thereof in any wise notwithstanding.

IV. Provided always, and it is hereby enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, all monies arising by the said inland duties by this act charged and imposed, shall be appropriated issued and applied, and the same are hereby appropriated and made payable to the same uses intents and purposes, as the duty of four shillings *per* pound upon tea was appropriated and made applicable by the said act of the tenth year of the reign of his late Majesty King *George* the first, and shall be also subject and liable to the same redemption by Parliament, as the said duty of four shillings *per* pound was by the said act subject and liable unto.

No drawback
on tea.

V. And whereas by several acts of Parliament now in force, several drawbacks or allowances are directed to be paid upon the exportation of tea, which have tempted many exporters thereof to commit great frauds and abuses, to the prejudice of his Majesty's revenue, and the fair traders; for remedy whereof, be it enacted by the authority aforesaid, that no drawback whatsoever shall be allowed or paid for any tea which shall be exported, or shipped to be exported, at any time or times after the said twenty fourth day of *June* one thousand seven hundred and forty five; and that no debenture or certificate shall be granted or made forth, for or in order to the repayment

ment or drawing back of the duties upon any such tea so exported, or shipped to be exported, after the said twenty fourth day of *June* one thousand seven hundred and forty five; but such drawback or repayment shall from thenceforth cease, determine, and be no longer paid; any law statute or provision to the contrary thereof in any wise notwithstanding.

VI. And for the preventing any disputes that may arise touching the price at which teas shall be sold at the public sales of the united company of merchants of *England* trading to the *East Indies*, be it further enacted by the authority aforesaid, that the commissioners who are or shall be appointed for the management of the said inland duties, or the major part of them for the time being, shall have power to constitute, under their hands and seals, such and so many officers as they shall find needful for attending the said public sales, and take an account of the names of the several buyers, and price at which each and ever lot of tea shall be sold, and shall thereof make returns or reports in writing upon oath to the said commissioners; and from such reports or returns the charge of the said duty of twenty five pounds *per centum* upon the gross price of tea imposed by this act shall be settled and ascertained; and for the preventing mistakes, and better regulating such charge, it shall and may be lawful for such officer or officers at any time or times, upon request made to the court of directors of the said company, to inspect all and every such book or books as shall be appointed and kept for taking an account in behalf of the said company, of the particular price and prices that tea shall from time to time be sold for at their several public sales; which book or book the said court of directors is hereby required, from time to time, to produce to such officer or officers so demanding the same.

Officers to attend the public sales of tea, and report the price on oath;

who may inspect the company's books.

VII. And whereas many persons do frequently, at sales for tea by the said united company, bid for, and are declared best bidders, for large quantities of tea, without intending or being able to pay for the same, unless such tea should after such sales rise in price, by means whereof the prices of tea are frequently raised, and the running of tea will be still encouraged; for remedy whereof, be it enacted by the authority aforesaid, that every person who shall at any public sale of tea, made by the said united company, be declared to be the best bidder or bidders for any lot or lots of tea, shall within three days after being so declared the best bidder or bidders for the same, deposit with the said united company, or such clerk or officer as the said company shall appoint to receive the same, forty shillings for every tub, and for every chest of tea; and in case any such person or persons shall refuse or neglect to make such deposit within the time before limited, he she or they shall forfeit and lose six times the value of such deposit directed to be made as aforesaid; to be recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin protection or wager of law, or more than one imparlance shall be allowed; one moiety of which forfeiture shall go to his Majesty, his heirs and successors, and the other moiety to such person as shall sue or prosecute for the same; and the sale of all teas, for which such deposit shall be neglected to be made as aforesaid, is hereby declared to be null and void; and all such teas shall be again put up by the said united company to public sale, within fourteen days after the end of the sale of teas, at which such teas were sold; and all and every buyer or buyers who shall have neglected to make such deposit as aforesaid, shall be, and is and are hereby rendered incapable of bidding for, or buying any teas at any future public sale of the said united company.

Best bidder to deposit 40s. for every tub and chest, in three days,

or forfeit six times as much.

The teas to be put up again to sale in 14 days, and such buyers incapable of bidding at any public sale of teas.

VIII. And whereas the several dealers in tea, and other traders, subject to the survey of the officers appointed by the commissioners of excise, are required by the laws concerning the duties of excise, and other duties under the management of the said commissioners, to make true and particular entries of shops, ware-houses, rooms, places and utensils, by them made use of for carrying on their respective trades; and whereas many persons, in order

For preventing frauds by fictitious names.

The person acting as owner of a shop, liable to duties and forfeitures.

Goods, &c. found in shops, liable.

10 Geo. 1.
c. 10.

Teas sold before 24 June 1745, and remaining in ware-houses, liable to these duties.

Duty of 25l. per cent. on the price in 1745, how ascertained.

der to avoid such penalties as they may incur by offences committed against the said laws, have of late frequently made, or procured to be made, such entries in fictitious names, or in the names of mean and obscure persons, of little or no ability or substance, and who have little or no interest or property in the stock of such trades; and whereas many such traders, being the real proprietors and owners of such shops and other places, and who generally attend in such shops, and carry on their respective trades there, pretend to be only servants or managers to such fictitious or obscure persons, and do refuse to discover the places of residence of such persons in whose name such entries have been made, whereby great frauds pass unpunished; for remedy whereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, any entry now made, or hereafter to be made, of any shop, ware-house, room, place or utensil, to be made use of for carrying on any the trade or trades aforesaid, shall not be deemed or taken to be a legal entry, unless the same be made in the name of the true and real owner or owners of, and trader or traders in such shop or place; and that the person or persons who shall act as visible owner occupier or proprietor, owners occupiers or proprietors, of any such shop or place whatsoever, or principal manager or managers in the carrying on such trade there, shall be deemed and taken to be the real owner and trader, owners and traders, and shall be subject and liable, as such, to all duties penalties and forfeitures imposed by any act relating to the duties of excise, or any other duty under the management of the said commissioners, for or by reason of any stock goods or commodities made kept or found there, or for not making true and particular entries of such shops places or utensils according to law, or for any other offences committed, or that shall be committed, by the owners traders dealers in or makers of any such goods or commodities of at or in such shops or places; and that all stock, goods, commodities and utensils, which shall be found in or upon such shops or places, shall be subject to, and charged with all such duties penalties and forfeitures.

IX. And whereas several quantities of tea which have already been, or may be, sold at the public sales by the said united company of merchants of *England* trading to the *East Indies*, may happen to be and remain on the said twenty fourth day of *June* one thousand seven hundred and forty five, in some one or more of the ware-houses appointed in pursuance of the said act of the tenth year of the reign of his said late Majesty King *George* the first, it is therefore provided enacted and declared by the authority aforesaid, that all such teas which have been sold, or shall be sold, before the said twenty fourth day of *June* one thousand seven hundred and forty five, and which nevertheless shall remain and be found in such ware-house or ware-houses on the said twenty fourth day of *June* one thousand seven hundred and forty five, shall be liable to, and be charged with the aforesaid duties of one shilling *per* pound weight, and twenty five pounds *per centum* upon the gross price of all teas taken out of such ware-house or ware-houses: and for ascertaining and adjusting the said duty of twenty five pounds *per centum* on the gross price, the said united company of merchants of *England* trading to the *East Indies*, shall and are hereby required to lay before the said commissioners for the said inland duties by this act granted, a list of the names of the persons to whom the teas remaining in any such ware-house or ware-houses on the said twenty fourth day of *June* one thousand seven hundred and forty five, were sold, together with the prices at which the same were sold at the said company's public sale; and the said united company are hereby also required to permit the officer or officers for the duties by this act granted, who shall be appointed to attend the public sales of the said united company as aforesaid, upon request to the court of directors of the said company to inspect all and every their book and books, containing the names of the several

ral persons, to whom any tea remaining in any such ware-house on the said twenty fourth day of *June* one thousand seven hundred and forty five, were sold, and the particular price or prices at which the same were sold; any thing herein before contained to the contrary thereof in any wise notwithstanding.

X. And whereas it may happen, that the tea imported by the said united company of merchants of *England* trading to the *East Indies*, may not always be sufficient to answer the consumption thereof in *Great Britain*, and to keep the price of tea in this kingdom upon an equality with the price thereof in other the neighbouring countries of *Europe*; be it therefore enacted by the authority aforesaid, that in every such case, it shall and may be lawful for the said united company of merchants of *England* trading to the *East Indies*, and their successors, to import into *Great Britain*, in *British* ships navigated according to law, such quantities of tea as they shall think necessary from any parts of *Europe*, subject to the several duties payable for tea consumed in *Great Britain*, and also to the same rules methods and directions as are prescribed and given with respect to tea imported by them from the *East Indies*; so as notice be first given to the commissioners of his Majesty's treasury, or the high treasurer for the time being, of the quantity of tea so intended to be imported, with the name of the ship and master or commander, in which the same is to be laden, and taking a licence under the hands of the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, for the lading and importing thereof as aforesaid; which licences they are hereby authorized and empowered to grant to the said company without any fee or reward, or any other charge; any law usage or custom to the contrary notwithstanding.

Treasury may
licence the
East India
company to
import tea
from any parts
of *Europe*.

XI. Provided always, and be it further enacted by the authority aforesaid, that if the said united company of merchants of *England* trading to the *East Indies*, shall at any time neglect to keep this market supplied with a sufficient quantity of tea at reasonable prices, to answer the consumption thereof in *Great Britain*, it shall and may be lawful to and for the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, to grant licences to any other person or persons, body or bodies politic or corporate, to import tea into *Great Britain*, from any parts of *Europe*, in such and the like manner, and subject to such duties, and under such restrictions and limitations, and upon such notices and with such licences as are herein before prescribed and directed, with respect to tea to be imported from any parts of *Europe*, by the said united company of merchants of *England* trading to the *East Indies*; any thing in this or any former act or acts of Parliament to the contrary thereof in any wise notwithstanding.

On neglect of
East India
company
others may be
licensed.

XII. Provided always, and be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, all tea imported into *Great Britain* from any parts of *Europe*, by the said united company of merchants of *England* trading to the *East Indies*, or by any other person or persons, bodies politic or corporate (to be licensed as aforesaid) shall be entered at the custom-house, and shall pay or secure the several subsidies and additional impositions, now chargeable upon all tea imported by the said company from the *East Indies*; and all tea so to be imported by the said united company, from any parts of *Europe* as aforesaid, shall be forthwith carried and put into such ware-house or ware-houses, as are now made use of by the said united company, for the receiving tea imported by them from the *East Indies*, or such others as they shall provide for that purpose, to be approved by the commissioners of his Majesty's customs, or the major part of them for the time being, and shall not be taken out of such ware-house or ware-houses, until such tea shall be sold at the public sales of the said united company, and the several duties charged thereupon by this act shall be paid; and all tea

Tea from
Europe to pay
subsidies, &c.

The person
acting as own-
er of a shop,
liable to duties
and forfei-
tures.

Goods, &c.
found in shops,
liable.

der to avoid such penalties as they may incur by offences committed against the said laws, have of late frequently made, or procured to be made, such entries in fictitious names, or in the names of mean and obscure persons, of little or no ability or substance, and who have little or no interest or property in the stock of such trades; and whereas many such traders, being the real proprietors and owners of such shops and other places, and who generally attend in such shops, and carry on their respective trades there, pretend to be only servants or managers to such fictitious or obscure persons, and do refuse to discover the places of residence of such persons in whose name such entries have been made, whereby great frauds pass unpunished; for remedy whereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, any entry now made, or hereafter to be made, of any shop, ware-house, room, place or utensil, to be made use of for carrying on any the trade or trades aforesaid, shall not be deemed or taken to be a legal entry, unless the same be made in the name of the true and real owner or owners of, and trader or traders in such shop or place; and that the person or persons who shall act as visible owner occupier or proprietor, owners occupiers or proprietors, of any such shop or place whatsoever, or principal manager or managers in the carrying on such trade there, shall be deemed and taken to be the real owner and trader, owners and traders, and shall be subject and liable, as such, to all duties penalties and forfeitures imposed by any act relating to the duties of excise, or any other duty under the management of the said commissioners, for or by reason of any stock goods or commodities made kept or found there, or for not making true and particular entries of such shops places or utensils according to law, or for any other offences committed, or that shall be committed, by the owners traders dealers in or makers of any such goods or commodities of at or in such shops or places; and that all stock, goods, commodities and utensils, which shall be found in or upon such shops or places, shall be subject to, and charged with all such duties penalties and forfeitures.

10 Geo. 1.
c. 10.

Teas sold be-
fore 24 *June*
1745, and re-
maining in
ware-houses,
liable to these
duties.

Duty of 25l.
per cent. on the
price in 1745,
how ascertain-
ed.

IX. And whereas several quantities of tea which have already been, or may be, sold at the public sales by the said united company of merchants of *England* trading to the *East Indies*, may happen to be and remain on the said twenty fourth day of *June* one thousand seven hundred and forty five, in some one or more of the ware-houses appointed in pursuance of the said act of the tenth year of the reign of his said late Majesty King *George* the first, it is therefore provided enacted and declared by the authority aforesaid, that all such teas which have been sold, or shall be sold, before the said twenty fourth day of *June* one thousand seven hundred and forty five, and which nevertheless shall remain and be found in such ware-house or ware-houses on the said twenty fourth day of *June* one thousand seven hundred and forty five, shall be liable to, and be charged with the aforesaid duties of one shilling *per* pound weight, and twenty five pounds *per centum* upon the gross price of all teas taken out of such ware-house or ware-houses: and for ascertaining and adjusting the said duty of twenty five pounds *per centum* on the gross price, the said united company of merchants of *England* trading to the *East Indies*, shall and are hereby required to lay before the said commissioners for the said inland duties by this act granted, a list of the names of the persons to whom the teas remaining in any such ware-house or ware-houses on the said twenty fourth day of *June* one thousand seven hundred and forty five, were sold, together with the prices at which the same were sold at the said company's public sale; and the said united company are hereby also required to permit the officer or officers for the duties by this act granted, who shall be appointed to attend the public sales of the said united company as aforesaid, upon request to the court of directors of the said company to inspect all and every their book and books, containing the names of the several

ral persons, to whom any tea remaining in any such ware-house on the said twenty fourth day of *June* one thousand seven hundred and forty five, were sold, and the particular price or prices at which the same were sold; any thing herein before contained to the contrary thereof in any wise notwithstanding.

X. And whereas it may happen, that the tea imported by the said united company of merchants of *England* trading to the *East Indies*, may not always be sufficient to answer the consumption thereof in *Great Britain*, and to keep the price of tea in this kingdom upon an equality with the price thereof in other the neighbouring countries of *Europe*; be it therefore enacted by the authority aforesaid, that in every such case, it shall and may be lawful for the said united company of merchants of *England* trading to the *East Indies*, and their successors, to import into *Great Britain*, in *British* ships navigated according to law, such quantities of tea as they shall think necessary from any parts of *Europe*, subject to the several duties payable for tea consumed in *Great Britain*, and also to the same rules methods and directions as are prescribed and given with respect to tea imported by them from the *East Indies*; so as notice be first given to the commissioners of his Majesty's treasury, or the high treasurer for the time being, of the quantity of tea so intended to be imported, with the name of the ship and master or commander, in which the same is to be laden, and taking a licence under the hands of the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, for the lading and importing thereof as aforesaid; which licences they are hereby authorized and empowered to grant to the said company without any fee or reward, or any other charge; any law usage or custom to the contrary notwithstanding.

Treasury may
licence the
East India
company to
import tea
from any parts
of *Europe*.

XI. Provided always, and be it further enacted by the authority aforesaid, that if the said united company of merchants of *England* trading to the *East Indies*, shall at any time neglect to keep this market supplied with a sufficient quantity of tea at reasonable prices, to answer the consumption thereof in *Great Britain*, it shall and may be lawful to and for the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, to grant licences to any other person or persons, body or bodies politic or corporate, to import tea into *Great Britain*, from any parts of *Europe*, in such and the like manner, and subject to such duties, and under such restrictions and limitations, and upon such notices and with such licences as are herein before prescribed and directed, with respect to tea to be imported from any parts of *Europe*, by the said united company of merchants of *England* trading to the *East Indies*; any thing in this or any former act or acts of Parliament to the contrary thereof in any wise notwithstanding.

On neglect of
East India
company
others may be
licensed.

XII. Provided always, and be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, all tea imported into *Great Britain* from any parts of *Europe*, by the said united company of merchants of *England* trading to the *East Indies*, or by any other person or persons, bodies politic or corporate (to be licensed as aforesaid) shall be entered at the custom-house, and shall pay or secure the several subsidies and additional impositions, now chargeable upon all tea imported by the said company from the *East Indies*; and all tea so to be imported by the said united company, from any parts of *Europe* as aforesaid, shall be forthwith carried and put into such ware-house or ware-houses, as are now made use of by the said united company, for the receiving tea imported by them from the *East Indies*, or such others as they shall provide for that purpose, to be approved by the commissioners of his Majesty's customs, or the major part of them for the time being, and shall not be taken out of such ware-house or ware-houses, until such tea shall be sold at the public sales of the said united company, and the several duties charged thereupon by this act shall be paid; and all tea imported

Tea from
Europe to pay
subsidies, &c.

Six days notice of sales in the *Gazette*.

imported from any parts of *Europe*; by any other person or persons, bodies politic or corporate (to be licensed as aforesaid) shall also be forthwith carried or put into such ware-house or ware-houses, as shall be provided for that purpose, at the charge of the respective importer or importers of such tea, to be also approved by the said commissioners of his Majesty's customs, or the major part of them for the time being, and shall not be taken out thence upon any account whatsoever, until the same shall be publicly sold by such person or persons, or bodies politic or corporate (of which sale or sales, six days notice shall be given in the *London Gazette*) and the inland duties charged thereupon by this act, shall be paid as aforesaid; any thing in this or any former act to the contrary thereof in any wise notwithstanding.

Offences may be prosecuted out of the jurisdictions where committed.

XIII. And whereas by the laws now in force concerning the duties of excise, and other duties under the management of the commissioners of excise in that part of *Great Britain* called *England*, all forfeitures and offences made and committed within the immediate limits of the chief office in *London*, are to be heard adjudged and determined by the chief commissioners and governors of excise; and all such forfeitures and offences made and committed within all or any other the counties, cities, towns or places in *England*, are to be heard and determined by any two or more of the justices of the peace residing near to the place where such forfeitures shall be made, or offence committed; and whereas many persons chargeable with duties of excise, or other duties under the management of the said commissioners, or incurring penalties by offences against the said laws, do frequently avoid prosecutions for the same, by removing out of the jurisdiction wherein such duties were charged or offences committed, to the great prejudice of the revenue and discouragement of the fair traders; for remedy whereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, it shall and may be lawful for the said commissioners and justices respectively, within whose jurisdiction any person charged with any of the said duties, or who shall have committed any offence against the said laws, or any of them, or against this act, shall be found, to summon, hear, adjudge and determine, and issue any process or warrant in the same manner as such commissioners or justices may now do in case of such offences as are committed within their respective jurisdictions; and in case the said commissioners or justices shall, upon any judgement given by them respectively, issue a warrant or warrants of distress, and the person or persons authorized to execute such warrant, or any of them, shall make a return thereto, that no sufficient distress can be found, then it shall and may be lawful for the said commissioners and justices respectively, within whose jurisdiction the party shall at any time be found, against whom such warrant shall have been issued, upon producing to them such warrant and return thereof, to commit such offender to the next county gaol till satisfaction be made.

Penalties and forfeitures how to be recovered;

and disposed of.

XIV. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures by this act imposed, and all other fines penalties and forfeitures by any former act imposed, relating to the duties of excise, or any other duty now under the management of the said commissioners of excise, shall be sued for levied recovered or mitigated by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by this act, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; any law usage or custom to the contrary in any wise notwithstanding; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XV. And

XV. And be it hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted, for any thing done by virtue or in pursuance of this or any other act relating to the duties of excise, or other duties under the management of the commissioners of excise, such person or persons shall and may plead the general issue, and give this act or such other act, and the special matter in evidence in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgment shall be given against him her or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against any such plaintiff or plaintiffs.

Anno decimo nono

GEORGE II. Regis.

C A P. XII.

An Act for granting to His Majesty several Rates and Duties upon Glafs, and upon Spirituous Liquors; and for raising a certain Sum of Money by Annuities and a Lottery, to be charged on the said Rates and Duties; and for obviating some Doubts about making out Orders at the Exchequer for the Monies advanced upon the Credit of the Salt-duties, granted and continued to His Majesty, by an Act of the last Session of Parliament.

[So much as relates to the Excise.]

MOST gracious fovereign, we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous to raise the necessary supplies which we have granted to your Majesty in this session of Parliament, in the most safe easy and expeditious manner we are able, have unanimously resolved to give and grant unto your Majesty the several and respective new and additional rates and duties herein after expressed, and to that end and purpose do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fifth day of *March* one thousand seven hundred and forty six, there shall be raised, levied, collected and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all crown, plate, flint and other glafs, and all bottles and flasks, as shall at any time or times hereafter be imported or brought into the kingdom of *Great Britain* (over and above all other customs subsidies and duties by any act or acts of Parliament, or law whatsoever imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

Duties on glafs imported.

For and upon all crown plate and flint glafs, which shall be imported and brought into *Great Britain* as aforesaid, the sum of eight pence for every pound weight, and after that rate for a greater or lesser quantity. And for and upon all green glafs or other glafs which shall be imported and brought into *Great Britain* as aforesaid, the sum of two pence for every pound weight, and after that rate for a greater or lesser quantity. And for and upon all bottles and flasks, containing the quantity of a quart respectively, which shall be imported and brought into *Great Britain* as aforesaid, the sum of two shillings *per* dozen. And for and upon all bottles and flasks, containing more or less than a quart, which shall be imported and brought in as aforesaid, the sum of two shillings for every dozen quarts, be the quantity of bottles containing the same, greater or lesser. The said several and respective rates and duties, for and upon all such glafs or bottles or flasks, to be imported or brought in as aforesaid, to be paid by the importer or importers thereof respectively.

Additional duty on materials.

II. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, there shall be raised, levied, collected and paid unto and for the use

use of his Majesty, his heirs and successors, for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are or hereafter may be called or known, which shall hereafter be made use of in the making of all crown plate and flint glass, and all white glass, by what name soever it now is, or hereafter may be called or known, and of common bottles, and all other green glass in *Great Britain* (over and above all other rates and duties by any act or acts of Parliament, or law whatsoever imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

For and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are or hereafter may be called or known, that shall hereafter be made use of in the making of all crown plate and flint glass, and all white glass, by what name soever it now is, or hereafter may be called or known, the sum of nine shillings and four pence for every hundred weight, and after that rate for a greater or lesser quantity.

9 s. 4 d. per C.
on materials,
&c. of crown,
plate, flint and
white glass,

And for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, that shall hereafter be made use of in the making of common bottles, and all other green glass, the sum of two shillings and four pence for every hundred weight, and after that rate for a greater or lesser quantity.

2 s. 4 d. per C.
on bottles and
green glass.

The said respective duties for and upon all such materials or metal, or other preparations whatsoever, so to be made use of in the making of such glass respectively, to be paid by the maker or makers thereof respectively.

Duty to be
paid by the
maker.

III. And be it enacted by the authority aforesaid, that in case any such crown, plate, flint or other glass, or such bottles or flasks so imported as aforesaid, shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house, in the port or place where the same shall be imported, and the duties hereby imposed shall be paid or secured, or without a warrant for the landing or delivering of the same, first signed by the commissioners collectors or other proper officer or officers of the customs respectively, that all such imported goods as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value thereof shall be forfeited; and shall or may be seized or recovered of the importer or proprietor thereof (*to wit*) one moiety of the same to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person or persons as will seize inform or sue for the said goods so imported and forfeited, or the value thereof, in any of his Majesty's courts of record at *Westminster*, or in his Majesty's court of exchequer in *Scotland*, by action of debt, bill, plaint or information, wherein no effoin protection or wager of law shall be allowed.

Glass import-
ed and landed
before entry,
&c. forfeited.

IV. And be it further enacted by the authority aforesaid, that the said duties upon imported glass by this act granted, shall be raised, levied, collected and paid in the same manner and form, and by such ways rules and means, and under such penalties and forfeitures, as the present duties upon imported manufactures of glass are in and by an act passed in the second year of the reign of their late Majesties King *William* and Queen *Mary*, to be raised, levied, collected and paid; and that such of the said duties imposed by this act upon imported glass, as shall arise in *England*, *Wales*, and the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported glass, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and all monies arising by the said duties (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's

Duties on im-
ported glass
managed by
officers of cu-
stoms.

2 W. & M.
lt. 2. c. 4.

Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, for the purposes herein after mentioned.

Duties on glass
made in *Eng-
land*, by of-
ficers of ex-
cise.

V. And for the better ascertaining, charging, levying or securing, the several duties by this act imposed upon all the metal materials and other preparations whatsoever, by what name soever they now are or hereafter may be called or known, which shall hereafter be made use of in the making of all crown plate and flint glass, and all white glass, by what name soever it now is, or hereafter may be called or known, and of all common bottles, and all other green glass, according to the true meaning of this act; and for preventing of all frauds concerning the same, be it further enacted by the authority aforesaid, that such of the said duties by this act granted as are or shall be chargeable upon such metals, materials, and other preparations so used in the making of glass as aforesaid in *England*, *Wales*, or the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of excise in *England* for the time being; and such of the duties as are imposed by this act upon such metals, materials, and other preparations so used in the making of glass as aforesaid in *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland* for the time being; who are hereby respectively impowered to appoint proper officers for charging collecting and receiving the same: and all monies arising by the said duties (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, for the purposes herein after mentioned.

Makers of
glass to enter
their names,
&c. at the ex-
cise office;

VI. And it is hereby enacted by the authority aforesaid, that every maker of glass, shall, on or before the said twenty fifth day of *March* one thousand seven hundred and forty six, make an entry in writing at the office of excise next to the place where such glass shall be made, of the respective name of such maker, and of all his or her furnaces, pots, pot-chambers, ware-houses, rooms, and other places for making or keeping of glass, or of materials mixed and prepared for making of glass; and shall not use any pot or pots for the preparing or making of glass, without first giving notice thereof to the proper officer for the said duties, so that he may weigh gage and take an account of the same: and if any maker of glass shall make use of any furnace, pot, pot-chamber, ware-house, room, or other place for making or keeping of glass, or of materials mixed and prepared for making of glass, without making such entry thereof as aforesaid, or shall use any pot or pots for the preparing or making of glass, without first giving notice thereof to the proper officer for the said duties, so that he may weigh gage and take an account of the same as aforesaid; then, and in every such case, the offender therein, for every such offence, shall forfeit and lose the sum of fifty pounds, the one moiety to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons who shall inform or sue for the same.

Penalty 50*l*.

Notice of
making.

VII. And it is hereby further enacted, that every maker of glass, before he she or they do or shall begin to fill or charge any pot or pots for making of glass, shall, by the space of twelve hours next before the beginning of every such filling or charging, give to the officer or officers of the division or place where such glass is intended to be made, notice in writing of the particular time and hour when, and at which, such filling or charging is intended to be begun, with an account of the true weight of the metal or preparation to be made use of, and the species of glass so to be made; on pain of forfeiting and losing the sum of fifty pounds, at every time or times when any such filling or charging shall be begun, without first giving such notice as aforesaid.

VIII. Provided always, that if such intended filling or charging of such pot or pots, whereof such notice shall have been given, shall not be begun pursuant to such notice, then, and in every such case and cases, such notice or notices respectively shall be null, void, and of no effect; and every maker

maker of glass whatsoever, who, after the expiration of such times mentioned in such notice, shall begin to fill or charge such pot or pots, without having first given a new or other like notice as aforesaid, of his her or their intention to fill or charge such pot or pots, with an account of the true weight of the metal, or preparation to be made use of, and the species of glass so to be made, shall, in every such case incur, and be subject to the like penalty and forfeiture, as if he she or they had not thereof given any notice at all.

IX. And be it further enacted by the authority aforesaid, that all and every the officers of the said duties shall, at all times by day or by night, be permitted, upon his or their request, to enter into the work-house, ware-house, or other place or places for making or preparing of glass, belonging to or used by any person, who on and after the said twenty fifth day of *March* one thousand seven hundred and forty six, shall be a maker or makers of any glass whatsoever; and to weigh, or otherwise take an account of the just quantity of the metal and materials mixed and prepared for the making of glass, before the same be put into such pot or pots; and to examine, gage, or otherwise take an account of the just quantity of the metal and materials mixed and prepared for the making of glass, after the same shall have been put into such pot or pots; and shall thereof respectively make return or report in writing to the respective commissioners of excise in *Great Britain*, or such as they shall respectively appoint to receive the same, leaving a true copy (if demanded) in writing, under his or their hand, with or for such maker or makers of glass respectively; and such return or report of the said officer or officers, whether made from the weight of the metal and materials so mixed and prepared before the same shall be put into the pot or pots, or from the account so taken in the pots, shall be a charge upon such maker or makers of glass respectively: and if the said officer or officers shall refuse or neglect to give or leave a true copy of his report in writing, with or for such maker or makers of glass at the time of taking such account upon demand as aforesaid, every such officer or officers, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker or makers of glass respectively.

Officers to have entrance at all times;

and to make return to the commissioners, &c. leaving a copy.

X. Provided always, that every officer who shall be impowered to make such charge as aforesaid, shall, in the first place, be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any of the commissioners of excise in *Great Britain*, or by any of his Majesty's justices of the peace, who shall give to such officer a certificate thereof. And all and every such maker and makers of glass respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such glass, and permit and assist the officer to make use thereof for the purposes of this act; under the penalty of fifty pounds, to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Officers to be sworn.

Makers to keep weights and scales.

XI. And whereas pots used for the preparing and mixing of metal, and other materials for making of glass, after the same are so filled or charged, sometimes happen to crack or break whilst the materials are in such pot or pots, with an intention to be made into glass, whereby the whole or some part of the said materials are lost, or become unfit for the making of such glass; it is therefore hereby provided and enacted by the authority aforesaid, that in every such case where the whole or any part of such materials shall be lost or become unfit for the purpose aforesaid, by such cracking or breaking of the pots, upon due proofs thereof made to the satisfaction of the respective commissioners of excise in *Great Britain* where such glass-houses or work-houses shall be situated, such allowance shall be made to the said makers of glass in respect of such loss as aforesaid, as by the said commissioners of excise respectively shall be judged proper and reasonable.

Pots breaking, &c. when charged, to be allowed.

Penalty of obstructing.

XII. And it is hereby enacted, that if any maker of glass, or any other person or persons, shall obstruct or hinder any of the said officers in the execution of any of the powers given to him or them by this act, for ascertaining and securing the said duties upon glass, the person or persons so offending therein, shall, for every such offence, forfeit the sum of fifty pounds.

Entries in London monthly; in other parts every 6 weeks.

Entries on oath.

XIII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, during the continuance of the said duties on glass, all and every person or persons whatsoever, who shall make, or cause to be made, any glass in *London*, or in any parts within the limits of the weekly bills of mortality, shall monthly and every month, and all and every person or persons who shall make, or cause to be made, any glass in any other part of *Great Britain*, shall once in every six weeks, make a true entry in writing at the next office of excise for the said duties, of the true quantities of the metals and materials mixed and used in each respective making of glass within such month or six weeks respectively; on pain of forfeiting, for every neglect of entry, twenty pounds. Which entries shall be made upon oath by the makers of such glass, or by their clerk workman or servant employed in making the same, according to the best of their knowledge and belief; unless such maker, clerk, workman or servant, be a known *quaker*; and the solemn affirmation of such maker, clerk, workman or servant, to the same effect, in case he she or they be a known *quaker*, shall and may be taken instead of such oath. And the said entries oaths and affirmations to verify the same, shall for such entries oaths and affirmations as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners of excise in *England*, or the major part of them for the time being, who shall attend at the general excise office in *London* for that purpose; and for all such entries oaths and affirmations as shall be made in all other parts of *Great Britain*, with or by the respective collectors or supervisors of the district or division within which the respective makers of glass shall inhabit; without any fee or charge whatsoever to be demanded or taken for the same.

Entries at the next market-town.

XIV. Provided always, that no maker of glass shall be obliged to go or send further than the market town where his or her glass is made, or the next market town to the place where his or her glass is made, for the making of such entries as aforesaid.

Duties to be paid in four weeks in London, &c. elsewhere in six weeks.

XV. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever who shall make, or cause to be made, any glass in *London*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever who shall make, or cause to be made, any glass in any other part of *Great Britain*, shall within six weeks after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for glass which shall be due from him her or them respectively; and that all and every such maker of glass, who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected.

Exportation of glass.

XVI. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid his Majesty's duties, by this act payable for any quantity of glass whatsoever made from any of the materials charged as aforesaid, and to and for any other person or persons who shall buy, or be lawfully entitled to, any such quantity of glass from the said person or persons who actually paid his Majesty's duties for the same, to export such glass for any foreign parts by way of merchandize; giving sufficient security before the shipping thereof for exportation, that the particular quantity of glass which shall be intended to be exported as aforesaid, and every part thereof, shall

shall be shipped and exported, and that the same or any part thereof, shall not be relanded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in his Majesty's name, and to his use.

XVII. Provided always, that if after the shipping of any such glass to be exported as aforesaid, and the giving or tendering such security as aforesaid, in order to obtain the allowances or drawbacks herein after mentioned, the glass so shipped to be exported, or any of it, shall be relanded in any part of *Great Britain*, that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the glass which shall be landed, or the value thereof shall be forfeited.

Glass relanded
forfeited and
the bond.

XVIII. And it is also hereby enacted, that any person or persons, who shall export any glass to any foreign parts, shall or may make proof upon oath, or by such affirmation as aforesaid, that the duty of such glass hath been paid according to this act (which oath or affirmation the collector who received the said duty is hereby required and impowered to administer) and thereupon the said collector for the said duty upon glass, shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and weight of such glass, and the duties paid for the same, pursuant to this act; which certificate being produced to the customer or collector of the port where the said glass shall be exported, and oath or affirmation as aforesaid, being also made by the exporter, before the said customer or collector of the port (who is hereby also authorized and required to administer the same without fee or charge) that the same glass so exported is the same mentioned in the said certificate, then the said customer or collector of the port where such glass shall be exported, shall give to the exporter thereof a debenture, expressing the true weight of the glass so exported; which debenture being produced to the collector appointed to receive the said duties upon glass, in such county or place where the said glass was exported, he shall forthwith pay to the persons or agents so exporting the same, a drawback or allowance of nine shillings and four pence *per* hundred weight for all crown, plate, flint or white glass, and two shillings and four pence *per* hundred weight for all green glass made in *Great Britain*; and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of the excise in *Great Britain*, are required to pay the said debenture out of the duties upon glass arising by this act; any thing in this act to the contrary notwithstanding.

Drawback on
glass exported.

XIX. And whereas the importation of glass into *Ireland* from foreign parts, and the exportation of glass from *Ireland*, may be of great prejudice to the manufacture of glass in *Great Britain*; be it further enacted by the authority aforesaid, that from and after the first day of *May* one thousand seven hundred and forty six, no person or persons whatsoever shall import, or cause to be imported into the kingdom of *Ireland*, any crown plate or flint glass, or white glass, by what name soever it is, or hereafter may be called or known, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, other than the manufacture of *Great Britain*. And if any crown plate or flint glass, or white glass, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, other than the manufacture of *Great Britain*, shall be landed or put on shore out of any ship or vessel in *Ireland*, all such glass of what kind soever, as shall be so landed or put on shore, or taken out of any ship or vessel in *Ireland*, shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and also the ship or vessel in which the same was imported be forfeited, with her tackle apparel and furniture; and the master of such ship or vessel, and every other person or persons concerned in importing of the same, or that shall have been aiding or assisting in

No foreign
glass to be im-
ported into
Ireland.

in the landing or putting the same on shore, shall forfeit and pay the sum of ten shillings for every pound weight thereof; and so in proportion for any greater or less quantity.

Master of
ship carrying
glass to Ireland,
to take a du-
plicate of his
contents.

XX. And for the more effectually preventing of such importation of foreign glass into *Ireland*, it is hereby further enacted, that the master of every ship or vessel which shall carry any crown plate or flint glass, or white glass, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, to *Ireland*, shall take from the collector or comptroller of the port of *Great Britain* where he shall lade any such glass, a duplicate of his contents in writing of all the glass taken or laden on board his ship or vessel, before he be permitted to sail out of the port, under the hand and seal of such collector or comptroller of the said port of *Great Britain*; which said duplicate shall be delivered to the master of every such ship or vessel without fee or reward; and that every such master of every such ship or vessel shall deliver upon oath such duplicate to the collector comptroller or other officer of the customs in such port in *Ireland*, where such ship or vessel shall arrive and intends to unlade, before he be permitted to land any such glass: and that in case any glass of any kind or denomination whatsoever, shall be unladen or landed in any part of *Ireland*, before such duplicate is produced to the collector comptroller or officer as aforesaid, all such glass shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and also the ship or vessel in which the same was imported, be forfeited, with her tackle apparel and furniture; and the master of such ship or vessel, and every other person or persons concerned in importing of such glass, or that shall have been aiding or assisting in the landing or putting the same on shore, shall forfeit and pay the sum of ten shillings for every pound weight thereof; and so in proportion for every greater or less quantity.

Penalties of
exporting glass
from *Ireland*.

XXI. And be it further enacted by the authority aforesaid, that if after the first day of *May* one thousand seven hundred and forty six, any person or persons whatsoever, shall directly or indirectly export, transport, ship off, carry or convey, or cause or procure to be exported, transported, shipped off, carried or conveyed, or shall be any ways aiding or assisting in the exporting, transporting, shipping off, carrying or conveying out of the kingdom of *Ireland*, any crown plate or flint glass, or white glass, by what name soever it is or hereafter may be called or known, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, or shall directly or indirectly load, or cause to be laden upon any horse cart or other carriage, or load or lay on board, or cause to be laden or laid on board, in any ship or vessel, in any place or port within or belonging to the kingdom of *Ireland*, any such glass as aforesaid, with intent or purpose to export, transport, ship off, carry or convey the same, or cause the same to be exported, transported, shipped off, carried or conveyed out of the kingdom of *Ireland*, or out of any port or place belonging to the same, or with intent or purpose that any person or persons whatsoever should so export, transport, ship off, carry or convey the same out of the kingdom of *Ireland*, every person so offending, shall, for every such offence, forfeit and pay the sum of ten shillings for every pound weight of glass, of any kind or denomination whatsoever, so exported, transported, shipped off or carried, conveyed or laden as aforesaid, contrary to the true intent and meaning of this act; and all the glass of any kind or denomination whatsoever, so exported, transported, shipped off or carried, conveyed or laden, contrary to the true intent and meaning of this act, shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and all and every ship or vessel, barge, boat or other bottom whatsoever, wherein any such glass shall be shipped or laid on board, contrary to the true intent and meaning of this act, shall likewise be forfeited, with her tackle apparel and furniture.

XXII. And

XXII. And it is hereby further enacted by the authority aforesaid, that the commissioners and sub-commissioners of excise respectively, in their respective limits and districts in *Ireland*, or the major part of them, are hereby authorized and required to hear and determine all offences against this act, relating to the exportation or importation of glass; which commissioners or sub-commissioners shall and may proceed in a summary way, and give judgement or sentence, and levy the penalties and forfeitures by this act inflicted on such offenders, in such or the like manner as they are enabled to proceed give judgement and levy the penalties and forfeitures in cases of excise in *Ireland*, by any act or acts of Parliament now in force in that kingdom; one moiety of which penalties and forfeitures shall be to his Majesty, his heirs and successors, the other moiety to the officer or officers, or any other person or persons who shall seize, discover, inform or sue for the same.

Commissioners, &c. in *Ireland*, to determine offences there.

XXIII. And whereas there may have been contracts or bargains made for the purchase and sale of home made glass and glass bottles, to be delivered and received at future times after the said twenty fifth day of *March* one thousand seven hundred and forty six, which contracts or bargains, by reason of the duties on glass and glass bottles hereby imposed, cannot be complied with by the sellers without great loss and damage; be it therefore further enacted by the authority aforesaid, that all contracts or bargains made or to be made before the said twenty fifth day of *March* one thousand seven hundred and forty six, for the purchase and sale of home made glass or glass bottles, to be delivered and received at any future time or times, which shall not be performed and complied with on or before the said twenty fifth day of *March* one thousand seven hundred and forty six, shall be and are hereby declared to be null and void, and of no effect. And in case any sum or sums of money shall have been advanced and paid by any purchaser or purchasers, for or on account of any home made glass or glass bottles, which shall not be delivered on or before the said twenty fifth day of *March* one thousand seven hundred and forty six, all such sums of money shall be forthwith repaid to the person or persons who shall have advanced and paid the same, together with legal interest for the same, from the time and times that such sum or sums of money shall have been respectively advanced and paid.

Contracts for glass before *March* 25, 1746.

XXIV. And it is hereby further enacted by the authority aforesaid, that there shall from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, be raised, levied, collected and paid unto his Majesty, his heirs and successors, for the several spirituous liquors made extracted and manufactured in *Great Britain*, and herein after mentioned specified and enumerated (over and above all duties charges and impositions by any former acts of Parliament thereupon respectively set rated and imposed) the several rates and duties of excise herein after mentioned and expressed; that is to say,

Additional duties on spirituous liquors. See former duties on low wines, 12 & 13 W. 3. c. 11. 4 A. c. 12. § 2. 16 G. 2. c. 8. and subsequent duties, 24 G. 2. c. 40. 33 G. 2. c. 9. 2 G. 3. c. 5.

For every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials or any mixture therewith, to be paid by the distillers or makers thereof, three pence.

For every gallon of low wines or spirits of the first extraction, made or drawn only from any sort of drink or wash, brewed or made from any sort of malt or corn, (other than except brewers wash or tilts) to be paid by the distillers or makers thereof, one halfpenny.

For every gallon of low wines or spirits of the first extraction, made or drawn from brewers wash or tilts, or mixture therewith, to be paid by the distillers or makers thereof, one halfpenny.

For every gallon of low wines or spirits of the first extraction, made or drawn from any other sort or kind of English materials, or any mixture therewith, to be paid by the distillers or makers thereof, three farthings.

For every gallon of spirits made in Great Britain, of any kind of wine or cyder imported, to be paid by the distillers or makers thereof, three pence.

For every gallon of strong waters or aqua vitæ, made for sale of any other materials, to be paid by the distillers or makers thereof, three halfpence.

XXV. And for the better ascertaining, charging, collecting, raising, levying and securing the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon spirituous liquors made extracted and manufactured in *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall, from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, subject and liable to such uses applications and purposes as are herein after mentioned.

Drawback on exportation.

By 2 G. 3. c. 5. all drawbacks cease, spirits for exportation being exempted from the excise.

XXVI. And for the encouragement of the exportation of spirits drawn or made from the materials aforesaid, be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, there shall be a drawback or allowance of the several and respective duties, charged by this act on spirits that shall be exported to parts beyond the seas: and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise for the port or place where such spirits were shipped off, the quantities so shipped, and that the same were shipped in the presence of such officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the several duties charged thereupon by this act accordingly.

Duties on melasses spirits not increased.

XXVII. Provided also, and it is hereby declared, that nothing in this act contained shall extend to charge with any of the additional duties, directed to be paid levied or received as aforesaid, any low wines or spirits of the first extraction, made or drawn from melasses only; but that the same shall remain liable only to and chargeable with the duty of twelve pence for every gallon of low wines or spirits of the first extraction, so made or drawn from melasses only; and that all spirits from such low wines or spirits of the first extraction, made or drawn from melasses only, shall remain liable only to and chargeable with the duty of six pence *per* gallon.

Powers, &c. of this act.

XXVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the

12 Car. 2. c. 24. twelfth year of the reign of King *Charles* the second, intituled *An act for taking*

taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof, or by any other law now in force, relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon glass, and upon spirituous liquors hereby granted, during the continuance of this act, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated, and again enacted in the body of this present act.

XXIX. And be it further enacted and declared by the authority aforesaid, ^{Fines, &c. how levied, &c.} that all fines penalties and forfeitures by this act imposed, shall be sued for levied recovered or mitigated by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by this act, or by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

LXXXII. And it is hereby enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued or prosecuted, for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or ^{General issue.} their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against ^{Treble costs.} such plaintiff or plaintiffs.

Anno decimo nono

GEORGE II. Regis.

C A P. XXXIV.

An Act for the further Punishment of Persons going armed or disguised, in Defiance of the Laws of Customs or Excise; and for indemnifying Offenders against those Laws, upon the Terms in this Act mentioned; and for the Relief of Officers of the Customs in Informations upon Seizures.

Assembling
armed to the
number of
three, for run-
ning of goods,
&c. death.

WHEREAS divers dissolute persons have associated themselves, and entered into confederacies to support one another, and have appeared in great gangs in several parts of this kingdom, carrying fire-arms, or other offensive weapons; and when so assembled, have been aiding and assisting in running landing or carrying away prohibited or uncustomed goods, or goods liable to duties of excise, or in the illegal relanding of any goods or merchandizes which have been shipped or exported upon debenture or certificate, or in rescuing the same after seizure, or in obstructing the officers of the revenue in the execution of their office, to the great discouragement of the fair trader, and the loss of the public revenue; and whereas several officers of the customs and excise, and their assistants, have been wounded, maimed, and some of them killed, when in the execution of their office, or otherwise, by the said dissolute persons so associated and assembled as aforesaid, to the great terror of his Majesty's peaceable subjects, in defiance of the laws, and to the utter subversion of all civil authority and power whatsoever; for remedy of which many and great inconveniencies, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that if any persons, to the number of three or more, armed with fire-arms, or other offensive weapons, shall, from and after the twenty fourth day of *July* in the year of our Lord one thousand seven hundred and forty six, be assembled, in order to be aiding and assisting in the illegal exportation of wooll, or other goods prohibited to be exported, or the carrying of wooll, or other such goods, in order to such exportation, or in the running landing or carrying away prohibited or uncustomed goods, or goods liable to pay any duties which have not been paid or secured; or in the illegal relanding of any goods whatsoever, which have been shipped or exported upon debenture or certificate; or in rescuing or taking away the same, after seizure, from any officer or officers of the customs or excise, or other his Majesty's revenue, or other person or persons employed by him or them, or assisting him or them, or from the place where they shall be lodged by him or them; or in rescuing any person who shall be apprehended for any of the offences made felony by this or any other act relating to the revenues of customs or excise; or in preventing the apprehending any person who shall be guilty of any such offence; or in case any persons, to the number of three or more, so armed as aforesaid, shall, after the said twenty fourth day of *July*, be so aiding or assisting, or if any person shall, from and after the said twenty fourth day of *July* aforesaid, have his face blacked, or wear any vizard mask, or other disguise, when passing with such goods, or shall forcibly hinder, obstruct, assault, oppose or resist, any of the officers of the customs or excise, or other his Majesty's revenue, in the seizing or securing any such goods; or if any person or persons, from and after the said twenty fourth day

day of *July* in the year aforesaid, shall maim or dangerously wound any officer of the customs or excise, or any other his Majesty's revenue, in his attempting to go on board any ship or vessel within the limits of any of the ports of this kingdom, or shoot at, maim, or dangerously wound him, when on board such ship or vessel, and in the due execution of his office or duty, then every person so offending, being thereof lawfully convicted, shall be adjudged guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy; and that all and every person and persons who shall at any time be convicted of any the offences aforementioned, within that part of *Great Britain* called *Scotland*, shall, for every such offence, incur and suffer the pains of death, and confiscation of moveables. *Scotland.*

II. And for the more easy and speedy bringing the offenders against this act to justice, be it enacted by the authority aforesaid, that if any person or persons shall be charged with being guilty of any of the offences aforesaid before any one or more of his Majesty's justices of the peace, or before one of his Majesty's justices of the court of King's bench, if the offence be committed in *England*; or before the lord justice general, or one of the lords of Justiciary, or any one or more of his Majesty's justices of the peace in *Scotland*, if the offence be committed in *Scotland*; by information of one or more credible person or persons upon oath, by him or them to be subscribed, such justice of the peace, or justice of the King's bench, or lord justice general, lord justice clerk, or lord of Justiciary respectively, before whom such information shall be made as aforesaid, shall forthwith certify under his hand and seal, and return such information to one of the principal secretaries of state of his Majesty, his heirs or successors; who is hereby required to lay the same, as soon as conveniently may be, before his Majesty, his heirs or successors, in his or their privy council; whereupon it shall and may be lawful for his Majesty, his heirs or successors, to make his or their order in his or their said privy council, thereby requiring and commanding such offender or offenders to surrender him or themselves within the space of forty days after the first publication thereof in the *London Gazette*, to the lord chief justice, or any other of his Majesty's justices of the court of King's bench, or to any one of his Majesty's justices of the peace, if the offence be committed in *England*; or to any of the lords of Justiciary, or to any one of his Majesty's justices of the peace in *Scotland*, if the offence be committed in *Scotland*; who is hereby required, upon such offender or offenders surrendering him or themselves, to commit him or them, without bail or mainprize, to the county gaol, or to the gaol or prison of the place where he or they shall so surrender, to the end that he or they may be forth-coming to answer the offence or offences wherewith he or they shall stand charged according to due course of law; which order the clerks of his Majesty's privy council shall cause to be forthwith printed and published in the two successive *London Gazettes*, and to be forthwith transmitted to the sheriff of the county where the offence shall be committed, who shall, within fourteen days after the receipt thereof, cause the same to be proclaimed between the hours of ten in the morning and two in the afternoon, in the market places upon the respective market days of two market towns in the same county, near to the place where such offence shall have been committed; and a true copy of such order shall be affixed upon some public place in such market towns: and in case such offender or offenders shall not surrender him or themselves, pursuant to such order of his Majesty, his heirs or successors, to be made in council as aforesaid, he or they so neglecting or refusing to surrender him or themselves as aforesaid, or escaping after such surrender, shall, from the day appointed for his or their surrender as aforesaid, be adjudged deemed and taken to be convicted and attainted of felony, and shall suffer pains of death, as in cases of a person convicted and attainted by verdict and judgement of felony, without benefit of clergy, if the offence be charged to have been committed in *England*; and shall be adjudged deemed and taken to be con- Order for surrender to be published in the *Gazette*, &c.

Not surren-
dering, death.

victed of a capital crime, and shall suffer the pains of death, and confiscation of moveables, as in case of a person found guilty of a capital crime, and under sentence for the same, if the offence be charged to have been committed in *Scotland*; and that it shall be lawful to and for the court of King's bench, or the justices of *oyer and terminer*, or general gaol delivery, for the county or place where such person shall be, to award execution against such offender and offenders, in such manner as if he or they had been committed and attainted in the said court of King's bench, or before such justices of *oyer and terminer*, or general gaol delivery respectively, if the offence be charged to have been committed in *England*; and that it shall be lawful for the court of Justiciary, or the lords of Justiciary, in their circuits, to award execution against such offender and offenders, in such manner as if he or they had been found guilty and condemned in the said court of Justiciary, or in the circuit respectively.

Harbours,
&c. offenders,
transporta-
tion.

III. And be it enacted by the authority aforesaid, that all and every person and persons who shall, after the time appointed as aforesaid for the surrender of any person or persons so charged upon oath with any of the offences aforesaid, shall be expired, harbour, receive, conceal, aid, abet or succour, such person or persons, knowing him or them to have been so charged as aforesaid, and to have been required to surrender him or themselves by such order or orders as aforesaid, and not to have surrendered pursuant to such order or orders, being prosecuted for the same within one year after the offence committed, and lawfully convicted thereof, shall be guilty of felony; and shall be transported as a felon or felons to some or one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in the same manner as felons are appointed to be transported by an act made in the fourth year of the reign of his late Majesty King George the first, of glorious memory, intituled, *An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll; and for declaring the law upon some points relating to pirates*; and by another act made in the sixth year of the reign of his said late Majesty, intituled *An act for the better preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy.

4 Geo. 1. c. 11.

6 Geo. 1. c. 23.

Magistrates,
&c. may pro-
ceed, &c. as
before.

IV. Provided nevertheless, and it is hereby declared and enacted, that nothing herein contained shall be construed to prevent or hinder any judge, justice of the peace, magistrate, officer, or minister of justice whatsoever, from taking apprehending and securing such offender or offenders against whom such information shall be given, and for requiring whose surrender such order in council shall be made as aforesaid, by the ordinary course of law; and in case such offender or offenders against whom such information, and for requiring whose surrender such order in council shall be made as aforesaid, shall be taken and secured, in order to be brought to justice, before the time shall be expired within which he or they shall be required to surrender him or themselves by such order in council as aforesaid, that then, in such case, no further proceedings shall be had upon such order made in council against him or them so taken and secured as aforesaid, but he or they shall be brought to trial by due course of law; any thing herein contained to the contrary in any wise notwithstanding.

Offences may
be tried in any
county.

V. And for the better and more impartial trial of any indictment or information which shall be found commenced or prosecuted for any of the offences made felony by this or any other act relating to the revenues of customs or excise, be it enacted by the authority aforesaid, that every such offence shall and may be enquired of, examined, tried and determined, in any county within that part of the kingdom of *Great Britain* called *England*, in such

such manner and form as if the fact had been therein committed. Provided, that no attainder for any of the offences made felony by virtue of this act, shall make or work any corruption of blood, loss of dower, or forfeiture of lands or tenements.

VI. And be it enacted by the authority aforesaid, that if any officer or officers of his Majesty's revenue, or other persons being employed in the seizing conveying or securing any wooll, or other goods forfeited, on account of their being prohibited or uncustomed goods, or on account of the duties chargeable thereon not having been paid or secured, or by virtue of any law made to prevent the exportation of wooll or other goods, or in endeavouring to apprehend any offender against this act, shall be beat, wounded, maimed or killed, by any offender against this act, or the said wooll or other goods so seized shall be rescued by persons so armed as aforesaid; in all such cases respectively, the inhabitants of every rape or lath in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred, where such facts shall be committed, within that part of *Great Britain* called *England*, shall make full satisfaction and amends for all the damages which such officers or persons shall respectively suffer by such beating wounding and maiming respectively, and by the loss of such goods so seized and rescued; and shall also pay the sum of one hundred pounds for each person so killed, to the executors or administrators of such officers or other persons so killed as aforesaid: and that such respective officers and other persons, and their said executors and administrators, shall be, and are hereby enabled to sue for and recover such their damages, so as the sum to be recovered for any such beating wounding or maiming shall not exceed forty pounds, nor for the loss of the goods two hundred pounds, against the inhabitants of the said rape or lath in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred, who by this act shall be made liable to answer all or any part thereof: and that if such person or persons shall recover in such action, all the inhabitants of the rape or lath in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred, who by this act shall be made liable to all or any part of the said damage or sum, shall be ratably and proportionably taxed and assessed for and towards payment of the damages and costs to be recovered by the plaintiff or plaintiffs in any action to be brought upon this act, and also of all just and necessary expences in defending such action; which taxation and assessment shall be made levied and paid by the ways and means, and in the manner and form, prescribed for the levying and paying damages and costs recovered against inhabitants of hundreds in cases of robberies, and for the levying and paying the just and necessary expences in defending any action to be brought for such damages, in and by an act, intituled *An act for the amendment of the law relating to actions on the statute of hue and cry*, made in the eighth year of the reign of his present Majesty, and by so much of any former law relating to actions against hundreds, in case of robberies, as is not repealed or altered by the said act; and that if any plaintiff or plaintiffs, in any action to be brought upon this act, shall be nonsuited, or shall discontinue his her or their action, or if in such action judgement on demurrer or verdict shall be given against him her or them, the charges necessarily expended in defending such action, over and above the costs in those cases to be taxed, and also the taxed costs in case the plaintiff or plaintiffs be insolvent, shall be levied by such taxation and assessment, and shall be paid in such manner, as in the like cases such charges and costs in actions brought upon the said act are thereby directed to be levied and paid; and that every action to be brought upon this act, shall be prosecuted in like manner as actions upon the said act of the eighth year of the reign of his present Majesty are directed to be prosecuted.

VII. Provided nevertheless, that no person or persons shall recover any damages by virtue of this act, for any such beating, wounding, maiming

Officers wounded, &c. may sue the hundred.

100*l.* for each person killed.

For beating, &c. not above 40*l.*
For loss of goods, not above 200*l.*

Damages to be ratably taxed,

and levied as by 8 Geo. 2. c. 16.

Notice within four days of the injury, or

and examina-
tion within 8
days.

Recognizance,
&c. to prose-
cute.

Hundred dis-
charged if
offender be
convicted in 6
months.

Actions within
a year.

500*l.* reward
for apprehend-
ing, &c. an
offender.

Offenders dis-
covering, &c.
others.

or loss of goods, unless he or they shall within four days after such damage or injury, cause notice to be given of such offence being committed, unto two or more of the inhabitants of some town village or hamlet, near to the place where such fact shall have been committed; and shall, within eight days after such fact, declare by examination upon oath, before some justice of the peace of the county liberty or division where the same was committed (which examination every such justice shall be obliged to take) whether he or they so examined do know the person or persons who committed such fact, or any of them; and if upon such examination it be declared, that he or they knew the person or persons who committed the same, or any of them, then he or they shall be bound by recognizance to prosecute such offender or offenders according to law; and that no such person or persons shall recover any damages by virtue of this act, unless he or they shall, over and besides the said notice and recognizance herein before required, give such notice, and enter into such recognizance, as persons robbed are by the said act of the eighth year of the reign of his present Majesty, directed to give and enter into, in order to enable them to maintain actions upon the said act.

VIII. Provided also, that where any offender shall be apprehended and convicted of such offence, within the space of six calendar months after the offence committed, no hundred rape or lath, or any inhabitant thereof, shall be in any wise subject to make any satisfaction for such damages, or to pay the said one hundred pounds to the executors or administrators of such killed person.

IX. Provided also, that no person shall be intitled to bring any action against the inhabitants of any hundred rape or lath, for any the matters aforesaid, unless the same shall be commenced within one year after the offence committed.

X. And for the better discovering and apprehending the said offender or offenders in that part of *Great Britain* called *England*, who shall have been advertised as aforesaid, and shall not have surrendered him or themselves within forty days as afore directed; be it enacted by the authority aforesaid, that from and after the twenty fourth day of *July* in the year of our Lord one thousand seven hundred and forty six, all and every person and persons, who shall apprehend and take, or discover so that he may be taken, any person in that part of *Great Britain* called *England*, so advertised as aforesaid, who shall not have surrendered himself within forty days as aforesaid, and cause him to be brought before the lord chief justice of the court of *King's Bench*, or before any one of the justices of the said court, or any one of his Majesty's justices of the peace for *London* or *Middlesex* (who is hereby required to commit such person to the prison of *Newgate* for such felony) shall have and receive, for every such person who shall be so apprehended, the sum of five hundred pounds; to be paid within one month after execution shall be awarded against such offender so apprehended and committed as aforesaid, by the commissioners of the customs or excise respectively; who are hereby required to receive the applications of all such who are concerned in such discovering or apprehending such offender, and determine who are intitled to the said reward, and their respective shares and proportions thereof; and the same shall be divided amongst such persons as aforesaid, in such shares and proportions, as to the said commissioners of the customs or excise respectively, or to the major part of them shall seem reasonable: and if any such offender, against whom no such order of council shall have been made, shall himself so discover or apprehend any other offender against whom such order shall have been made, he shall be discharged and acquitted of such his own offence, and all other the like offences then before committed, and for which no prosecution shall have been then commenced, and shall also have his share of the reward. And if any person or persons shall happen to lose a limb or an eye, or be otherwise grievously maimed or wounded

wounded in the apprehending or endeavouring to apprehend, or making pursuit after such offender or offenders, all and every person or persons so wounded and maimed as aforesaid, shall, upon application to the commissioners of the customs or excise respectively as aforesaid, have and receive the sum of fifty pounds, over and above any other reward that he or they may be intitled to as an apprehender by virtue of this act; and in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid, upon application to the commissioners of the customs or excise respectively as aforesaid, and laying sufficient proof before them, of such person being killed as aforesaid, shall have and receive the sum of one hundred pounds: all which rewards before mentioned shall be paid to the several and respective persons who shall become intitled thereto as aforesaid, by the receiver general of the customs, or cashier of the excise respectively, upon an order directed to them for that purpose by the commissioners of the customs or excise; and the money paid by such receiver general or cashier as aforesaid, shall be accepted of and allowed in his accounts as so much money paid to his Majesty; and every such officer shall be hereby discharged thereof accordingly; any law custom or usage to the contrary notwithstanding.

50*l.* more
to persons
wounded.

100*l.* to exe-
cutors of per-
sons killed.

XI. And be it further enacted, that if any of the said offender or offenders in that part of *Great Britain* called *England*, at any time before his Majesty's order in council shall be made, requiring him or them to surrender him or themselves within the space of forty days as aforesaid, shall discover two or more of his her or their accomplices therein, to the commissioners of the customs or excise in *England* respectively, and apprehend them, or cause them to be apprehended, so as they or two of them at least be brought to justice, and convicted of such offence, the offender or offenders so discovering, shall have and receive the sum of fifty pounds for every such offender so discovered and convicted, as a reward for such his her or their discovery; and every such person so discovering shall be clearly acquitted and discharged of such his her or their offence, and all other the like offences then before committed, for which no prosecution shall have been then commenced; which said reward shall be paid in such manner as herein before is mentioned, with respect to the reward for apprehending.

50*l.* reward,
&c. for dis-
covering, &c.
two or more
accomplices.

XII. Provided always, that nothing in this act contained shall extend, or be construed to extend, to restrain his Majesty's court of *King's Bench*, or any of the judges thereof, or the court of justiciary in *Scotland*, or any of the judges thereof respectively, from bailing any person committed for felony by virtue of this act, and not convicted or attainted thereof as aforesaid, in such manner as they may by law do in other cases of felony.

XIII. And whereas at the same time that the laws for securing the revenues of customs and excise are enforced for the future by new penalties and provisions, which for the sake of the fair trader, the security of the public revenue, the quiet and safety of the kingdom, and the honour and dignity of government, ought most rigorously and strictly to be put in execution, it may be proper to pardon many of those who have heretofore been guilty of such illegal practices, and put it in their power to make some atonement for their offences, and some return for the clemency extended to them, by serving his Majesty and their country aboard the fleet; be it therefore enacted by the authority aforesaid, that every person who before the twenty fourth day of *June* one thousand seven hundred and forty six, shall have been guilty of illegal running, landing, unshipping, concealing, receiving or carrying any wooll, prohibited goods, wares or merchandizes, or any foreign goods liable to the payment of the duties of customs or excise, the same duties not having been paid or secured, or of aiding or assisting therein, or shall have been armed with fire-arms, or other offensive arms or weapons, in

Offenders be-
fore 24 *June*,
1746, pardon-
ed on serving
in the fleet be-
fore 29 *Sept.*
1746.

order to be aiding or assisting any such offenders, or have been guilty of rescuing such goods wares or merchandizes, or such foreign goods as aforesaid where duties had not been paid or secured, after seizure from the officers of the customs or excise, or of any act or matter whatsoever whereby persons may be deemed and taken to be runners of foreign goods and commodities, within the intent and meaning of any law now in force, or of hindering, opposing, obstructing, wounding or beating any officer or officers of the customs or excise in the execution of his or their office or duty, or of aiding or assisting therein, shall be and are by the authority of this present act, acquitted, indemnified, released and discharged against the King's Majesty, his heirs and successors, and any officer or officers of the customs or excise, and every of them, and all and every other person and persons, of and from all and every the said offences, concerning which no suit or information or prosecution shall have been commenced, or composition made, before the said twenty fourth day of *June*, upon the following terms and conditions; that is to say, that he do before he shall be apprehended for the same, and before the twenty ninth day of *September* one thousand seven hundred and forty six, enter himself with some commission officer of his Majesty's fleet, to serve as a common sailor in the said fleet, and do, for one year at least, from the time of such entry, actually and *bona fide* serve and do duty as such in the said fleet; and shall also, before the said twenty ninth day of *September*, register his name employment and usual place of abode, with the clerk of the peace of the county riding or division where he resides, in a book which is hereby directed to be kept by the said clerk among the records of the sessions for the said county riding or division for this purpose, and shall sign such register, signifying that he claims the benefit of this act, and that he has entered himself with a certain commission officer, by name, of his Majesty's fleet, to serve as a common sailor; which entry shall be made in the following form,

A. B. of _____ claims the benefit of an act of the nineteenth year of the reign of his Majesty King George the second, and has entered himself with a commission officer of his Majesty's fleet, and has registered his name in the book kept by the clerk of the peace of this county riding or division, this day of _____ pursuant to the directions of the said act.

For which entry or register there shall be paid to the clerk of the peace of such county riding or division, one shilling and no more; and that the said clerks of the peace shall immediately after the said twenty ninth day of *September* transmit to the commissioners of the customs and excise an exact account of all the persons who have by such entry or register as aforesaid, intitled themselves to claim the benefit of this act.

Offending again, subjects to answer for former offences.

XIV. Provided always, that every person who shall make such entry, and claim the benefit of this present act as aforesaid, and shall afterwards be guilty of, or commit any of the like offences as those herein before mentioned, or hereby intended to be acquitted released or discharged, or shall at any time after desert from the said service, or within the said year procure his discharge therefrom, shall be subject and liable to be prosecuted, not only for or in respect of such new offence, but shall also be subject and liable to all the same pains penalties and forfeitures as he would have incurred or been subject and liable to, in case this indemnity had never been given; any thing herein contained to the contrary notwithstanding.

Penalty on false musters, &c.

XV. Provided also, that if any officer of his Majesty's navy shall by false muster or certificate, or by any other collusive or evasive ways or means whatsoever, suffer or permit such person to avoid the actual service as aforesaid, such person shall not only lose the benefit of this act, but every such officer shall suffer the penalty of five hundred pounds.

XVI. And

XVI. And be it further enacted by the authority aforesaid, that in case any information shall be commenced and brought to trial, on account of the seizure of any ship as forfeited for illegally carrying goods, or of any wooll, goods, wares or merchandizes, as prohibited or uncustomed, or illegally carried or exported, or intended or attempted to be exported, or as illegally relanded after having been shipped or exported upon debenture or certificate, wherein a verdict shall be found for the claimer thereof, and it shall appear to the judge or court before whom the same shall be tried, that there was a probable cause of seizure, the judge or court before whom the said information shall be tried, shall certify on the record, that there was a probable cause for the prosecutor's seizing the said ship or goods; and in such case the defendant shall not be intitled to any costs of suit whatsoever, nor shall the persons who seized the said ship or goods be liable to any action indictment or other suit or prosecution on account of such seizure; and that in case any action indictment or prosecution, shall be commenced and brought to trial against any person or persons whatsoever, on account of the seizure of any such ship or of any wooll, goods, wares or merchandizes, as prohibited or uncustomed, or as illegally carried or exported, or intended or attempted to be exported, or illegally relanded as aforesaid, wherein a verdict shall be given against the defendant or defendants, if the court or judge, before whom such action or prosecution shall be tried, shall certify on the said record, that there was a probable cause for such seizure, then the plaintiff, besides his ship or goods so seized, or the value thereof, shall not be intitled to above two pence damages, nor to any costs of suit, nor shall the defendant in such prosecution be fined above one shilling.

XVII. And be it further enacted by the authority aforesaid, that this act shall continue in force for the space of seven years, and from thence to the end of the next session of Parliament. *Further continued to 29 Sept. 1764, &c. by 32 Geo. 2. c. 18.*

No costs, &c.
where probable cause of seizure is certified.

order to be aiding or assisting any such offenders, or have been guilty of rescuing such goods wares or merchandizes, or such foreign goods as aforesaid where duties had not been paid or secured, after seizure from the officers of the customs or excise, or of any act or matter whatsoever whereby persons may be deemed and taken to be runners of foreign goods and commodities, within the intent and meaning of any law now in force, or of hindering, opposing, obstructing, wounding or beating any officer or officers of the customs or excise in the execution of his or their office or duty, or of aiding or assisting therein, shall be and are by the authority of this present act, acquitted, indemnified, released and discharged against the King's Majesty, his heirs and successors, and any officer or officers of the customs or excise, and every of them, and all and every other person and persons, of and from all and every the said offences, concerning which no suit or information or prosecution shall have been commenced, or composition made, before the said twenty fourth day of *June*, upon the following terms and conditions; that is to say, that he do before he shall be apprehended for the same, and before the twenty ninth day of *September* one thousand seven hundred and forty six, enter himself with some commission officer of his Majesty's fleet, to serve as a common sailor in the said fleet, and do, for one year at least, from the time of such entry, actually and *bona fide* serve and do duty as such in the said fleet; and shall also, before the said twenty ninth day of *September*, register his name employment and usual place of abode, with the clerk of the peace of the county riding or division where he resides, in a book which is hereby directed to be kept by the said clerk among the records of the sessions for the said county riding or division for this purpose, and shall sign such register, signifying that he claims the benefit of this act, and that he has entered himself with a certain commission officer, by name, of his Majesty's fleet, to serve as a common sailor; which entry shall be made in the following form,

A. B. of *claims the benefit of an act of the nineteenth year of the reign of his Majesty King George the second, and has entered himself with a commission officer of his Majesty's fleet, and has registered his name in the book kept by the clerk of the peace of this county riding or division, this day of pursuant to the directions of the said act.*

For which entry or register there shall be paid to the clerk of the peace of such county riding or division, one shilling and no more; and that the said clerks of the peace shall immediately after the said twenty ninth day of *September* transmit to the commissioners of the customs and excise an exact account of all the persons who have by such entry or register as aforesaid, intitled themselves to claim the benefit of this act.

Offending again, subjects to answer for former offences.

XIV. Provided always, that every person who shall make such entry, and claim the benefit of this present act as aforesaid, and shall afterwards be guilty of, or commit any of the like offences as those herein before mentioned, or hereby intended to be acquitted released or discharged, or shall at any time after desert from the said service, or within the said year procure his discharge therefrom, shall be subject and liable to be prosecuted, not only for or in respect of such new offence, but shall also be subject and liable to all the same pains penalties and forfeitures as he would have incurred or been subject and liable to, in case this indemnity had never been given; any thing herein contained to the contrary notwithstanding.

Penalty on false musters, &c.

XV. Provided also, that if any officer of his Majesty's navy shall by false muster or certificate, or by any other collusive or evasive ways or means whatsoever, suffer or permit such person to avoid the actual service as aforesaid, such person shall not only lose the benefit of this act, but every such officer shall suffer the penalty of five hundred pounds.

XVI. And be it further enacted by the authority aforesaid, that in case any information shall be commenced and brought to trial, on account of the seizure of any ship as forfeited for illegally carrying goods, or of any wooll, goods, wares or merchandizes, as prohibited or uncustomed, or illegally carried or exported, or intended or attempted to be exported, or as illegally relanded after having been shipped or exported upon debenture or certificate, wherein a verdict shall be found for the claimer thereof, and it shall appear to the judge or court before whom the same shall be tried, that there was a probable cause of seizure, the judge or court before whom the said information shall be tried, shall certify on the record, that there was a probable cause for the prosecutor's seizing the said ship or goods; and in such case the defendant shall not be intitled to any costs of suit whatsoever, nor shall the persons who seized the said ship or goods be liable to any action indictment or other suit or prosecution on account of such seizure; and that in case any action indictment or prosecution, shall be commenced and brought to trial against any person or persons whatsoever, on account of the seizure of any such ship or of any wooll, goods, wares or merchandizes, as prohibited or uncustomed, or as illegally carried or exported, or intended or attempted to be exported, or illegally relanded as aforesaid, wherein a verdict shall be given against the defendant or defendants, if the court or judge, before whom such action or prosecution shall be tried, shall certify on the said record, that there was a probable cause for such seizure, then the plaintiff, besides his ship or goods so seized, or the value thereof, shall not be intitled to above two pence damages, nor to any costs of suit, nor shall the defendant in such prosecution be fined above one shilling.

No costs, &c.
where probable cause of seizure is certified.

XVII. And be it further enacted by the authority aforesaid, that this act shall continue in force for the space of seven years, and from thence to the end of the next session of Parliament. *Further continued to 29 Sept. 1764, &c. by 32 Geo. 2. c. 18.*

Anno vicefimo

GEORGE II. Regis.

C A P. X.

An Act for granting to His Majesty feveral Rates and Duties upon Coaches, and other Carriages therein mentioned; and for raifing the Sum of One Million, by way of Lottery, to be charged upon the faid Rates and Duties.

[So much as relates to the Excife.]

MOST gracious Sovereign, we, your Majesty's most dutiful and loyal fubjects, the Commons of *Great Britain* in Parliament affembled, being defirous to raife the neceffary fupplies, which we have granted to your Majesty in this feffion of Parliament, in the moft fafe eafy and expeditious manner we are able, have voluntarily refolved to give and grant unto your Majesty the feveral and refpective new rates and duties herein after expreffed; and to that end and purpofe do moft humbly befcech your Majesty that it may be enacted; and be it enacted by the King's moft excellent Majesty, by and with the advice and confent of the Lords fpiritual and temporal, and Commons, in this prefent Parliament affembled, and by the authority of the fame, that from and after the twenty fifth day of *March* one thoufand feven hundred and forty feven; there fhall be raifed levied, collected and paid, unto and for the ufe of his Majesty, his heirs and fucceffors, for and upon every coach, berlin, landau, chariot, calafh, chaise marine, chaise, chair and caravan, or by what name foever fuch wheel-carriages now are, or hereafter may be called or known, that fhall be kept by or for any perfon for his or her own ufe, or to be lett out to hire, the refpective annual rates or duties herein after expreffed; that is to fay,

Duties upon Coaches and other carriages.

For and upon every coach, berlin, landau, chariot, calafh with four wheels, chaise marine, chaise with four wheels, and caravan, or by what name foever fuch carriages now are, or hereafter may be called or known, that fhall be kept by or for any perfon, for his or her own ufe, or to be lett out to hire (other than and except fuch coaches and other carriages as now are, or hereafter may be, licensed by the commiffioners for the duties arifing by hackney coaches) the yearly fum of four pounds for every fuch coach, berlin, landau, chariot, calafh with four wheels, chaise marine, chaise with four wheels, and caravan, or by what name foever fuch carriages now are, or hereafter may be called or known, fo to be kept as aforefaid.

And for and upon every calafh, chaise, and chair with two wheels, or by what name foever fuch carriages now are, or hereafter may be called or known, to be drawn by one or more horfes that fhall be kept by or for any perfon or perfons for his or her or their own ufe, or to be lett out to hire, the yearly fum of forty fhillings for every calafh chaise or chair with two wheels fo to be kept as aforefaid.

Which faid feveral and refpective rates and duties for and upon every fuch coach, berlin, landau, chariot, calafh, chaise marine, chaise, chair and caravan, or by what name foever fuch carriages now are, or hereafter may be called or known, fhall be paid by the perfon or perfons who keep the fame.

Only five carriages to be paid for, unlefs kept for hire.

II. Provided nevertheless, that no perfon fhall be obliged to pay the faid yearly fum of four pounds for more than five fuch carriages on which the faid duty of four pounds a year is hereby charged, to be kept by or for him or her for his or her own ufe only; nevertheless, it is the true intent and meaning of this act, that all perfons who fhall keep the fame for fupplying any

any waiting jobb by the day, week, month, quarter, or any other time, or otherwise to be lett out to hire, shall pay the said yearly sum of four pounds for every such coach, berlin, landau, chariot, calash with four wheels, chaise marine, and chaise with four wheels, or by what name soever such carriages now are, or hereafter may be called or known, so to be kept by him her or them to be lett out for hire as aforesaid, though exceeding the number of five; and that every person who shall keep any calash, chaise, or chair with two wheels, or by what name soever such carriages now are, or hereafter may be called or known, to be drawn by one or more horses, to be lett out for hire, shall pay the said yearly sum of forty shillings for every calash chaise or chair so to be kept by him or her, to be lett out for hire as aforesaid, though exceeding the number of five.

III. And for the better ascertaining, charging, levying and securing, the several duties by this act imposed, and for preventing all frauds concerning the same; be it further enacted by the authority aforesaid, that such of the said duties by this act granted as are or shall be chargeable upon such coaches, berlins, landaus, chariots, calashes, chaise marines, chaises, chairs and caravans, or by what names soever such carriages now are, or hereafter may be called or known, that shall be kept by or for any persons for his her or their own use, or to be lett out to hire in *England, Wales*, or the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of the excise in *England* for the time being; and such of the said duties as are imposed by this act upon such coaches, berlins, landaus, chariots, calashes, chaise marines, chaises and chairs, or by what names soever such carriages now are, or hereafter may be called or known, that shall be kept by or for any persons for his her or their own use, or to be lett out to hire in *Scotland*, shall be under the management of the commissioners and officers of the excise in *Scotland* for the time being, who are hereby respectively empowered to appoint proper officers for charging collecting and receiving the same: and all monies arising by the said duties (the necessary charges of raising and accounting for the same excepted) shall, from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, for the purposes herein after mentioned.

IV. And it is hereby enacted by the authority aforesaid, that all and every person and persons who from and after the said twenty fifth day of *March* one thousand seven hundred and forty seven, shall have or keep any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, for his her or their own use, or the use of any person of or for whom he she or they is are or shall be committees trustees or guardians, or to lett out to hire in *London, Westminster*, or in any parts within the limits of the weekly bills of mortality, shall, within thirty days after the said twenty fifth day of *March* one thousand seven hundred and forty seven, or within twenty days after he or she shall begin to keep such coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, give notice in writing at the chief office of excise in *London*; and all and every person and persons, who from and after the said twenty fifth day of *March* one thousand seven hundred and forty seven, shall keep any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, for his or her own use, or for the use of any person of or for whom he she or they shall be committees trustees or guardians, or to lett out to hire in any other part of *Great Britain*, shall, within sixty days after the said twenty fifth day of *March* one thousand seven hundred and forty seven, or within twenty days after he she or they shall begin to keep such carriage, and from time to time, within twenty days after beginning to keep any other such

Persons keeping coaches, &c. to give notice at the excise office in 20 days.

carriages respectively, not being in the place of the former, give notice in writing at the office of excise, next to the place where such person or persons for whose use the same shall be so kept, shall respectively inhabit, of his her or their keeping the same, and of the number of the coaches, berlins, landaus, chariots, calashes with four wheels, chaise marines, chaises or chairs with four wheels, or caravans, and calashes, chaises and chairs with two wheels, or by what name soever such carriages now are or hereafter may be called or known, so by him her or them respectively kept as aforesaid, and of the parish or place where he or she respectively resides; and shall at the same time pay down the respective annual rates and duties so imposed as aforesaid, for the keeping the same.

Fresh notice
every year.

Penalty 20/.

Names of the
owners and
number of
coaches to be
registered.

Form of
receipts.

Stage coaches,

But now see
16. G. 3. c. 34. 1.
2.

V. And be it further enacted by the authority aforesaid, that all and every person or persons that shall give, or be obliged to give, such notice as aforesaid, is and are hereby required at or within twenty days after the expiration of twelve calendar months, after the times of giving or being obliged to give such first notices, to give a fresh notice in manner aforesaid; and pay down the respective annual rates and duties above mentioned, according to the number of coaches, berlins, landaus, chariots, calashes with four wheels, chaise marines, chaises and chairs with four wheels, or caravans, and calashes, chaises and chairs with two wheels, or by what names soever such carriages now are or hereafter may be called or known, so by him her or them respectively then kept; and in the same manner to renew such notice, and make such payment from year to year, as long as he she or they shall so keep any such carriages: and if any person or persons shall so keep any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known as aforesaid, without giving such first notice, and making such payments as aforesaid, or without renewing such notice and payments yearly, in manner as aforesaid, he she or they shall respectively forfeit and lose the sum of twenty pounds for each offence.

VI. And be it further enacted by the authority aforesaid, that upon the payment of the said respective rates and duties so hereby granted, at the said respective offices of excise, by the respective owners or proprietors thereof as aforesaid, the names of the persons so paying the same, and the number of the coaches, berlins, landaus, chariots, calashes with four wheels, chaise marines, chaises and chairs with four wheels, and caravans, and calashes, chaises and chairs with two wheels, or by what names soever such carriages now are or hereafter may be called or known, by him or her respectively kept, and the name of the parish or place where he or she and any person of or for whom he she or they shall be committee trustee or guardian resides, shall be entered in a register to be kept at the said respective offices of excise for that purpose by the person so receiving the same; and a receipt (of which an indented duplicate shall be kept by the person receiving the said money) shall be given to every person so paying such respective rates by the said person so receiving the same: which receipt shall contain the number of the said register, the number of the coaches, berlins, landaus, chariots, calashes, chaise marines, chaises, chairs and caravans, or by what names soever such carriages now are or hereafter may be called or known, so respectively paid for, the sum so paid, and the time for which such sum shall have been so paid; and be a discharge to the respective owner for such number of coaches, berlins, landaus, chariots, calashes, chaise marines, chaises, chairs and caravans, wheresoever the same are respectively used.

VII. And be it further enacted by the authority aforesaid, that nothing in this act contained shall extend, or be construed to extend, to charge with the said duty of four pounds *per annum*, by this act imposed upon coaches and other carriages, any public stage coach, which is constantly employed in carrying passengers for hire to and from different places within this kingdom, on certain days in every week fixed for that purpose, and not used or lett out to hire by way of by-jobb for a day, or any longer time.

VIII. Pro-

VIII. Provided also, that this act shall not extend to charge with the said duty of forty shillings *per annum*, by this act imposed upon chaises and chairs with two wheels, any post chaise that now is or hereafter shall be kept for hire by his Majesty's post-master general, or by any deputy post-master in *Great Britain*, authorized by him to keep such post chaises.

and post chaises exempted.

IX. Provided nevertheless, that all and every the post chaises so to be kept by such post-master general, or any deputy post-masters for hire as aforesaid, shall, within thirty days after the said twenty fifth day of *March* one thousand seven hundred and forty seven, or within thirty days after the letting out of such chaises for hire, be entered by the owners thereof at the office of excise next to the place where such persons inhabit; and shall (besides his Majesty's arms to be painted upon every such post chaise) have such figure or mark of distinction fixed thereupon, as shall be appointed by the said commissioners for that purpose; and in case any such post-master shall, from and after the said twenty fifth day of *March* one thousand seven hundred and forty seven, lett out to hire any such post chaise before the same shall have been entered, or shall have such arms painted, or such mark or figure fixed thereupon as aforesaid, every such deputy post-master and post-masters shall, for every such offence, forfeit the sum of twenty pounds.

Post chaises to be entered at the excise office, and marked.

X. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the said commissioners to cause such figure or mark of distinction as they shall think proper to appoint, to be fixed upon every such coach, berlin, landau, chariot, calash, chaise marine, chaise chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, that shall be so lett out to hire as aforesaid: and in case any person or persons whatsoever shall lett out to hire any such carriage which shall not have such figure or mark of distinction fixed thereupon as aforesaid, or shall take off the same when fixed to any such carriage, every such person shall, for every such offence, forfeit and lose the sum of twenty pounds.

Coaches, &c. lett out to be figured.

XI. And it is hereby further enacted, that nothing in this act contained shall extend to charge with any of the said rates and duties, any coach which shall be licensed by the commissioners for regulating and licensing hackney coaches within the cities of *London* and *Westminster* and the suburbs thereof, and have the proper figure or number thereon, and which shall not be employed in carrying any person or persons more than ten miles from the said cities respectively.

Hackney coaches exempted.

XII. Provided also, and it is hereby declared, that nothing in this act contained shall extend to charge with any of the said duties, any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, kept for sale, and remaining unsold in the possession of the owner thereof, or of any coachmaker the purchaser thereof: and no such carriage shall at any time, whilst in such possession, be employed for his or her own use, or for the use of any other person, other than such person whose like carriage shall be then mending or repairing by such coachmaker; or be lett out to hire; on pain of forfeiting the sum of twenty pounds for every time, that such carriage shall be so employed or lett out to hire as aforesaid.

Coaches kept for sale not taxed.

Penalty on letting out such coaches.

XIII. And be it further enacted by the authority aforesaid, that all the rates and duties hereby granted, as also all forfeitures and offences made and committed against this act, or any clause or article therein contained, shall be heard adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this act is directed and appointed; that is to say, all prosecutions for the recovery of the duties hereby granted, and also for all forfeitures and offences made and committed within the immediate limits of the chief office of excise in *London*, shall be heard adjudged and determined by the said commissioners of excise, or the major part of them, or by the commissioners for appeals, or the major part of them, in case of appeal, and not otherwise; and all prosecutions for the recovery

Prosecutions for duties and forfeitures.

covery of the duties hereby granted, and also for all forfeitures and offences made and committed within all or any other the counties, shires, stewardries, cities, towns or places within the kingdom of *Great Britain*, shall be heard and determined by any two or more of the justices of the peace residing near to the place where such forfeitures shall be made or offence committed; and if the party finds himself aggrieved by the judgement given by two or more justices, he shall and may appeal to the justices of the peace at the next quarter sessions, who are hereby authorized and empowered to hear and determine the same, whose judgement therein shall be final: which said commissioners for appeals, and regulating this duty, and the said commissioners of excise, and all justices of the peace aforesaid respectively, are hereby authorized and strictly enjoined and required, upon complaint or information upon oath exhibited and brought of any forfeiture made or offence committed contrary to this act, to summon the party accused; and upon his appearance or contempt to proceed to the examination of the matter of fact; and upon due proof made thereof, either by the voluntary confession of the party, or by the oath of one or more credible witness or witnesses (which oath they or any two or more of them, have hereby power to administer) to give judgement or sentence thereupon; and to award and issue out warrants under their hands, for the levying of such forfeitures and penalties, as are by this act imposed for any such offence committed, upon the goods and chattles of the offender, and to cause sale to be made of the said goods and chattles, if they shall not be redeemed within fourteen days, rendering to the party the overplus, if any be; and for want of sufficient distress, to imprison the party offending till satisfaction be made.

Forfeitures
how disposed
of.

XIV. And it is hereby further enacted, that all forfeitures and penalties mentioned in this act (all necessary charges for the recovery thereof being first deducted) shall be employed, one moiety thereof to and for the use of his Majesty, and the other moiety thereof to the discoverer or informer of the same.

No prosecuti-
on when the
duties are paid.

XV. Provided always, and be it enacted by the authority aforesaid, that in every case where the duty or duties required by this act to be paid by any person chargeable with the same, shall be paid, and entry made as aforesaid, before any information laid of such entry or payment not having been made, although not strictly within the time for that purpose mentioned, no person having made such payment and entry, shall be prosecuted for not having made such payment or entry within the time limited by this act.

Successors of
deceased per-
sons not
charged for
the residue of
the year.

XVI. Provided always, and be it further enacted by the authority aforesaid, that if any person having made due entry and payment of the duty for any coach or coaches, or other carriage or carriages mentioned in this act, according to the true intent and meaning thereof, shall die before the end of the year for which such entry and payment shall be made; in every such case, it shall be lawful for every person claiming title to any such coach or coaches, carriage or carriages aforesaid, by from or under such deceased person, to make use of such coach or coaches, carriage or carriages, for or in respect whereof such entry and duty shall have been made and paid as aforesaid, during the residue of the year for which such payment shall have been made, in like manner as such deceased person might have done if living.

General issue.

LII. And it is hereby enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, or any the clauses therein contained, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence for his her or their defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action, or be nonsuited, or judgement shall be given against him or them upon demurrer or otherwise, then such defendant or defendants shall have treble costs to them awarded against such plaintiff or plaintiffs.

Treble costs.

See 16. G. 3. c. 34.

Anno

Anno vicefimo

GEORGE II. Regis.

C A P. XXXIX.

An Act for granting a Duty to His Majesty, to be paid by Distillers upon Licences taken out by them for retailing Spirituous Liquors.

WHEREAS by an act of Parliament made and passed in the ^{16 Geo. 2. c. 8.} sixteenth year of the reign of his present Majesty, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same; and for laying other duties on spirituous liquors, and on licences to retail the said liquors*; it was amongst other things enacted, that no person or persons should from and after the twenty fifth day of *March* one thousand seven hundred and forty three, presume to retail any brandy, rum, arrack, usquebaugh, geneva, *aqua vita*, or any other distilled spirituous liquors or strong waters unmixed, or mixed with themselves or any other ingredients, without first taking out a licence from his Majesty's commissioners of excise for so doing, in manner as was therein directed and appointed, and upon payment of the sum of twenty shillings yearly for such licence, under the penalties in the said act contained; and no licences were thereby allowed to be granted for retailing, except to such persons only who should keep taverns, victualling-houses, inns, coffee-houses or ale-houses; and it was therein also enacted, that no person should be deemed or taken to be a retailer of spirituous liquors, who did not retail in less quantities than one pint; and whereas by another act of Parliament made and passed in the seventeenth year of his Majesty's reign, intituled *An act for granting to his Majesty the surplus or remainder of the monies arisen or to arise by the duties on spirituous liquors, granted by an act of the last session of Parliament; and for explaining and amending the said act, in relation to the retailers of such liquors; and for establishing an agreement with the united company of merchants of England trading to the East Indies*; ^{17 Geo. 2. c. 17.} it was amongst other things enacted, that from and after the twenty fourth day of *June* one thousand seven hundred and forty four, every person who should retail any spirituous liquors, mixed or unmixed with any ingredients, in less quantity than two gallons (except such persons only as by the said act of the sixteenth year of his present Majesty, were authorized and impowered to take out licences for that purpose) should be deemed a retailer of spirituous liquors within the meaning of the same, and as such forfeit and lose the sum of ten pounds for every such offence; and whereas the restrictions and penalties in the said acts contained, have been found to be inconvenient, so far as relates to honest reputable distillers, and the alteration thereof in that particular, will also tend to the benefit of his Majesty's revenue; we your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in Parliament assembled, do give and grant unto your Majesty the rates and duties on certain persons to be hereby authorized to retail spirituous liquors herein after mentioned; and do most humbly beseech your Majesty that it may be enacted, and be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* in the year of our lord one thousand seven hundred and forty seven, it shall and may be lawful to and for the several distillers within the cities of *London* and *Westminster*, borough of

Distillers with-
in the bills of
mortality li-
censed to
retail.

This duty is
repealed by 24
Geo. 2. c. 40.
§ 3. and distil-
lers are probi-
bited retailing.

Southwark, or weekly bills of mortality, to take out licences from his Majesty's commissioners of excise for retailing brandy, rum, arrack, usquebaugh, geneva, *aqua vite*, or any other spirituous liquors or strong waters; and the said commissioners of excise are hereby authorized impowered and required to grant such licences to every distiller and distillers within the limits aforesaid, who shall apply for the same, upon payment of five pounds for every such licence, to be raised, levied, collected and paid to his Majesty, his heirs and successors; and the same to be renewed yearly, upon payment of the like sum of five pounds; and to the same uses intents and purposes, and such licences to be taken out in the same manner, and subject to the like penalties for retailing without licence, as are directed appointed and enacted by the above mentioned act of the sixteenth year of his present Majesty.

II. Provided always, that no more than one licence shall be granted to any distiller or distillers in partnership, whereby to authorize him her or them to retail any spirituous liquors or strong waters, within the intent and meaning of this act; and that no such distiller or distillers shall be allowed to take out a licence by the authority of the same, unless he she or they inhabiting within the city of *London*, are respectively rated, and do pay church and poors rates for the value of twenty pounds *per annum*, and inhabiting in any other parts within the weekly bills of mortality, for the value of ten pounds *per annum*, in the parish or place where he she or they shall exercise the trade of distilling; and if any licences shall be granted otherwise, or to any other persons than as aforesaid, the same are hereby declared void to all intents and purposes.

Penalty on di-
stillers retail-
ing liquors,
but in their
shops, &c.

III. And be it further enacted by the authority aforesaid, that no distiller or distillers shall by virtue of any such licence, retail any spirituous liquors or strong waters, in any other place or places than in his her or their own public shop and shops only, and in no more than one shop by virtue of any one licence; under pain of forfeiting for every such offence, the sum of ten pounds.

Penalty of per-
mitting tip-
pling in their
shops, &c.

IV. And the better to prevent tippling, or any other disorders being committed, under colour or pretence of the liberty by this act granted; be it enacted by the authority aforesaid, that if any distiller or distillers, licensed and authorized by virtue of this act, shall at any time from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and forty seven, by him her or themselves, or by any other person or persons employed by him her or them, sell or vend any spirituous liquors to be drank in his her or their shop or shops, houses or other places thereunto belonging, or shall wilfully suffer or permit any person or persons to drink or tipple any such liquors in any the places aforesaid, every distiller or distillers so offending, shall, for every such offence, forfeit and pay the sum of ten pounds. All which penalties and forfeitures shall be sued for levied recovered and mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise; the one moiety whereof shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform and prosecute for the same.

Penalty on
persons found
tippling.

V. And be it further enacted by the authority aforesaid, that every person and persons, who shall, from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and forty seven, be found drinking or tippling in the house shop or other place belonging to any distiller or distillers, contrary to the true intent and meaning of this act, shall, for every such offence, severally forfeit and pay the sum of twenty shillings; to be recovered and levied by way of complaint, to be made within three weeks after such offence or offences shall be committed, before one or more of his Majesty's justices of the peace for and near the place and places where the same shall happen; who is and are hereby required to summon before him

him or them the party or parties so offending, and in default of appearance to issue warrants for apprehending such offender or offenders, and then proceed to examine such complaint upon oath (which oath he and they are hereby authorized to administer) and upon due proof of such offences, by the oath or oaths of one or more credible witness or witnesses, to convict the offender or offenders accordingly; and in case such forfeitures shall not be forthwith after such conviction or convictions paid, that then the same shall be levied by distress and sale of such offender's goods and chattles, by warrant or warrants under the hand and seal or hands and seals of such justice or justices, rendering the overplus (if any) to such offender or offenders; and such forfeitures when levied, shall go and be applied to and for the use of the poor of the parish where such offence or offences shall be committed; and for want of sufficient distress, such offender or offenders shall be committed to the house of correction, for any time not exceeding two months, and not less than fourteen days, there to be kept to hard labour. And no person or persons so to be convicted, shall be capable of receiving any part of the penalties or forfeitures, incurred by the distiller or distillers who shall sell or vend any such liquors so to be drank or tippled; any thing herein contained to the contrary thereof in any wise notwithstanding.

Anno

Anno vicefimo primo

GEORGE II. Regis.

C A P. XIV.

An Act for permitting tea to be exported to Ireland, and His Majesty's Plantations in America, without paying the Inland Duties charged thereupon by an Act of the Eighteenth Year of His present Majesty's Reign; and for enlarging the Time for some of the Payments to be made on the Subscription of Six Millions three hundred thousand Pounds, by virtue of an Act of this Session of Parliament.

[So much as relates to the Excise.]

18 Geo. 2.
c. 26.

WHEREAS in and by an act passed in the eighteenth year of his present Majesty, intituled *An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great Britain, and for granting to his Majesty certain other inland duties in lieu thereof; and for better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one county into another*, an inland duty of one shilling per pound weight avoirdupois, and in that proportion for a greater or lesser quantity, is charged upon all tea which should be sold in *Great Britain*, from and after the twenty fourth day of *June* one thousand seven hundred and forty five; and also a further duty of twenty five pounds for every one hundred pounds, of the gross price at which such tea should be sold at the public sales of the united company of merchants of *England* trading to the *East Indies*, and proportionably for a greater or lesser sum, over and above all customs subsidies and duties payable to his Majesty for the same, upon the importation thereof; which said several duties of one shilling per pound weight, and twenty five pounds per centum, it is thereby enacted should be paid down in ready money by the proprietor or proprietors of such tea, or such person or persons as should be appointed by him her or them to the receiver or collector of the said inland duties, before such proprietor or proprietors, or other person or persons, should receive or take out for any purpose whatsoever such tea, from the ware-house or ware houses wherein the same was appointed to be lodged, by an act made in the tenth year of the reign of his late Majesty King *George* the first, according to the directions of the said act; and whereas the importation of tea into this kingdom, by the said united company of merchants of *England* trading to the *East Indies*, may be greatly increased, if the same be permitted to be exported to *Ireland*, and his Majesty's plantations in *America*, without paying the duties charged thereupon by the said act, we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *June* one thousand seven hundred and forty eight, all such tea as shall then have been, or hereafter shall be, imported into the kingdom of *Great Britain* from any foreign parts, and which shall be afterwards exported to the kingdom of *Ireland*, or to his Majesty's plantations in *America*, and which shall have been duly entered, and for which the several subsidies and additional imposts due on the importation thereof, shall have been paid

10 Geo. 1.
c. 10. § 26.

Tea may be
exported to
Ireland and
America, free
of inland du-
ties.

paid or secured to be paid, and which shall have been carried or put into such ware-house or ware-houses as aforesaid, shall and may, from and after the said first day of *June* one thousand seven hundred and forty eight, upon due entry thereof being made by the proprietor or proprietors thereof, or by such person or persons whom they shall appoint for that purpose, be delivered out of any such ware-house to the respective proprietor or proprietors thereof, or such person or persons as shall be appointed by him her or them, and who shall before such delivery have duly entered the same for exportation to *Ireland*, or his Majesty's plantations in *America*, without payment being made of all or any the respective inland duties charged or imposed upon the same by the said act; any thing therein contained to the contrary thereof in any wise notwithstanding; such proprietor or proprietors, or other person or persons first giving bond with sufficient security to his Majesty, his heirs and successors, to be approved of by the commissioners of the said inland duties for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the goods, that the same and every part thereof shall (the dangers of the seas and enemies excepted) be really and truly exported to, and landed in, such port of the kingdom of *Ireland*, or such place in his Majesty's plantations in *America*, for which the same has been so entered for exportation, and that the same shall not be exported or carried to any other place or country whatsoever, nor reloaded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, or *Man*, or either of them; and such bonds so entered into for the carrying such tea to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, which has not paid the inland duty herein before mentioned, shall not be delivered up nor discharged, until a certificate shall be produced under the hands and seals of the collector comptroller or surveyor of the customs of the port in *Ireland*, or the plantations in *America*, where such tea shall be landed, testifying the landing thereof; and for the future, the condition of all such bonds to be given for the exportation of any such tea to *Ireland*, shall be to produce such certificate in six months from the date thereof, the danger of the seas and enemies excepted; and the condition of all such bonds to be given for the exportation of any such tea to the plantations in *America*, shall be to produce such certificate in eighteen months from the date thereof, the danger of the seas and enemies excepted: and in case no such certificate shall be produced within the respective times herein before mentioned, it shall and may be lawful for the said commissioners of the said inland duties, to cause such bonds to be put in suit, unless they shall find sufficient cause to forbear the same; any law custom or usage to the contrary notwithstanding. And upon such proprietor or proprietors, or other person or persons, producing to the respective keeper or keepers of such ware-houses, a certificate or certificates, signed by such person or persons as the commissioners of his Majesty's customs for the time being, or any four of them, shall for that purpose appoint, signifying that such entry has been made, and that the several subsidies and additional imposts due on the importation thereof, have been paid or secured; and also producing a certificate under the hands of the commissioners of the said inland duties, or any three of them, that such security for exportation hath been given as herein before mentioned (which certificate or certificates the said commissioners are hereby required to give accordingly) such ware-house-keeper or ware-house-keepers shall deliver out of such ware-house or ware-houses, to such proprietor or proprietors, or other person or persons, in the same package, and no other than that in which it was imported, so much tea intended and entered for exportation to the aforesaid places, and no other, as shall be mentioned or expressed in such certificate or certificates respectively, without payment being made of all or any the respective inland duties charged or imposed thereon by the said act; and the respective ware-house-

Bond for exportation.

Bond not discharged till certificate be produced of landing.

How ware-house-keepers are to deliver the tea,

and give a permit.

Searcher to examine the tea certified, &c.

keeper and ware-house-keepers are thereupon to give such proprietor or proprietors, or other person or persons, a permit or certificate to accompany such tea so delivered out, till the same is shipped for exportation; which permit or certificate shall be also signed by an officer attending the said warehouse or warehouses, who shall be appointed by the commissioners of the said inland duties, or the major part of them, to prevent the seizing thereof. And such proprietor or proprietors, or other person or persons, shall, at and before the tea therein mentioned is shipped or laden on board the ship or vessel in which it is entered and intended to be exported, deliver such permit or certificate to the searcher, or other proper officer of the customs of the port from which such tea is entered for exportation; who is hereby enjoined and required (if he shall have cause to suspect the tea to be deficient in quantity or quality, from what is or shall be specified in the said permit or certificate) to open, weigh, search and strictly examine all the chests casks and other package, in which such tea is contained, to see if the goods agree in quantity and quality with the permit or certificate signed by the officer of the said inland duties as before mentioned, and whether the same has been rightly and duly entered outwards, and the quantity and quality rightly and truly expressed in the exporter's indorsement upon his entry; and if on such examination the same shall be found to be right entered, and that they agree in quantity and quality with the permit or certificate of the officers of the said inland duties, the searcher or other proper officer shall at his own charge cause the same to be repacked; which charge shall be allowed to the said officer by the commissioners of the customs, if they think it reasonable; but in case the officer shall on examination find such goods to be of any other species or quality, or to be more in quantity or quality than is expressed in such permit or certificate, or in the exporter's indorsement upon his entry outwards, or that they shall have been entered under a wrong denomination, whereby his Majesty would have been defrauded, all such goods together with the chests casks and other package containing the same, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs, in such manner and form as herein after is expressed.

Tea to be exported in the package imported.

II. And it is hereby further enacted, that from and after the said first day of *June* one thousand seven hundred and forty eight, no tea shall be exported to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, in any chest, cask, tub or package whatsoever, other than that in which it was originally imported into *Great Britain*, nor in any less quantities than in the entire lot or lots in which the same was sold at the sale of the said united company; under the penalty of the forfeiture of such tea, and the package containing the same.

To be marked.

III. And it is hereby further enacted, that from and after the said first day of *June* one thousand seven hundred and forty eight, when any tea is entered for exportation to *Ireland*, or any of his Majesty's plantations in *America*, the outside package in which it is contained shall, by the searcher or searchers belonging to the customs at the port from whence the same is intended to be exported, after the entry thereof, and before the same is shipped, be marked on four different parts on the outside thereof, in such manner as the commissioners of the customs shall direct. And if any chest, cask, tub or other package shall, after the same has been marked and shipped as aforesaid, be landed or found again on shore, having such marks thereon, such chest, cask, tub or other package, with the tea therein contained, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs or inland duties, in such manner as herein after is expressed.

If found on shore again, forfeited.

IV. And for preventing the clandestine delivering of tea out of the warehouses herein before mentioned, in order for the exportation thereof to the kingdom of *Ireland*, or to his Majesty's plantations in *America*; be it enacted

ed by the authority aforesaid, that the keeper or keepers of the said ware-house or ware-houses, who shall be appointed by the commissioners of his Majesty's customs and inland duties, shall keep one or more book or books, wherein they shall fairly enter in writing an exact particular and true account of all such tea which shall from time to time be delivered out of the said ware-house or ware-houses for exportation to *Ireland*, or the plantations in *America*, and the names of the respective person or persons to whom or for whose use the same was delivered out, and the particular days and times when the same was so delivered out; and shall at the end of every three months, or oftener if required, transmit in writing an account thereof upon oath, to the said commissioners of the customs and inland duties respectively for the time being; and the said commissioners are hereby required and enjoined, within one month after the same shall have been transmitted to them as aforesaid, to appoint one or more person or persons to inspect and examine the same accounts; and if upon examination, it shall appear that any tea has been delivered out for exportation to *Ireland*, or the plantations, otherwise than and under such terms forms and conditions performed as herein are before directed appointed and required for the doing thereof, then the ware-house-keeper or ware-house-keepers offending therein, shall not only be disabled to hold or enjoy any public office or employment, but shall also forfeit and lose, for every such offence, the sum of one hundred pounds.

Teas delivered for exportation to be entered by ware-house-keepers.

V. And be it further enacted by the authority aforesaid, that one moiety of the several penalties and forfeitures in this act before mentioned, shall be to the use of his Majesty, his heirs and successors, and the other moiety shall be to the use of such person or persons as shall inform prosecute or sue for the same; except in such cases where any other appropriation or distribution is made by any other act or acts; and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon tried heard and determined, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh* respectively (except where any provision to the contrary is made by any other law or statute now in force) wherein no essoin, protection, wager of law, or more than one imparlance shall be allowed.

Disposition of forfeitures.

VI. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases by law.

General issue.

Treble costs.

Anno vicefimo tertio

GEORGGII II. Regis.

C A P. XXI.

An Act for granting to His Majesty the Sum of Nine hundred thousand Pounds out of the Sinking Fund, for the Service of the Year one thousand seven hundred and fifty; and for applying certain Surplus Monies, remaining in the Exchequer as Part of the Supply of the said Year; and for the Application of certain Savings in the Hands of the Paymaster General; and for obviating a Doubt in an Act of the Fifth Year of King George the First, in respect to the Payment of certain Annuities thereby granted for the Improvement of Fisheries and Manufactures in Scotland; and for the further appropriating the Supplies granted this Session of Parliament; and for giving further Time for the Payment of Duties omitted to be paid for the Indentures or Contracts of Clerks and Apprentices; and for transferring the Bounties now payable upon the Exportation of British Sail Cloth to the Customs; and for enforcing the Laws against the clandestine Importation of Sope, Candles, and Starch, into this Kingdom.

[So much as relates to the Excise.]

SECT.
XXVII.

WHEREAS great frauds and abuses are committed in the duties arising from candles soap and starch, which apparently tend not only to the diminution of the said revenues, but also to the discouragement of the fair

traders; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *May* one thousand seven hundred and fifty, no candles soap or starch shall be brought or imported into *Great Britain*, in any ship or vessel from *Ireland*, or the isle of *Man*, or from any other place or places whatsoever beyond the seas, otherwise than in cask, chest, case, bag or other package, each cask, chest, case, bag or other package, whereof shall contain two hundred and twenty four pounds of neat candles soap or starch at the least, to be stowed openly in the hold of such ship or vessel importing the same; under the penalties and forfeitures following, that is to say, that all the candles soap or starch so imported, in any ship or vessel contrary to this act, together with the package, shall be forfeited, and the master mate or other person taking the charge or command of such ship or vessel, shall forfeit fifty pounds; and it shall and may be lawful for the respective officers of the customs or excise, or such other persons who are or shall be deputed or authorized thereto, by warrant from the high treasurer, commissioners of the treasury, or under treasurer, or by special commission from his Majesty under the great seal or privy seal, to seize such candles soap or starch, together with the casks chests or other package containing the same.

Candles soap
or starch how
imported.

By 26 Geo. 2.
c. 32. § 8.
when informa-
tion is brought
for this penalty,
the wages of
the mariners
may be stopped
by the master
till it is heard;
and if he is con-
victed, and it
appear that the
candles, soap,
or starch, were
put on board by

Officers of ex-
cise may go on
board vessels,
and search as
officers of
customs.

any of the mariners without his knowledge, he may retain such mariner's wages to satisfy the penalty.

XXVIII. And be it enacted by the authority aforesaid, that from and after the first day of *May* one thousand seven hundred and fifty, it shall and may be lawful to and for the officers of his Majesty's revenue of excise, or any of them, to go on board and enter into any ship or vessel whatsoever, which shall be within the limits of any of the ports of the kingdom of *Great Britain*, and to continue on board the same, and to rummage and search, in like manner as the officers of the customs may now legally do, for all

all candles soap and starch, and to seize for his Majesty's use, as well all such of the said commodities as shall be there found, which by the laws thereunto respectively relating shall be forfeited, together with the casks, boxes, chests, bags or other package containing the same; and in like manner to seize such of the commodities aforesaid, every or any of them, as before due entry thereof with the proper officer or officers, and without paying or securing the duties on the importation thereof, shall be found unshipping or unshipped out of such ship or vessel, to be laid on land, without entry and payment of the duties due for the same respectively, together with the casks, chests, boxes, bags or other package whatsoever containing the same.

XXIX. And be it further enacted by the authority aforesaid, that from and after the said first day of *May* one thousand seven hundred and fifty, where any sufferance cocquet or transire shall be granted, for any candles soap or starch, to be shipped or put on board, to be carried forth to the open sea from any port creek or member within the kingdom of *Great Britain*, to be landed at any other place in the said kingdom, such sufferance cocquet or transire, shall respectively express the quality quantity and weight of the said candles soap or starch, and mark of the package so to be shipped, by whom such candles soap or starch were made and sold, and to what place the same is or are consigned; and where any candles soap or starch shall be so shipped or put on board, without such sufferance cocquet or transire, such candles soap or starch, together with the package containing the same, shall be forfeited and lost; and it shall and may be lawful for the respective officers of the customs or excise, or such other persons who are or shall be deputed or authorized thereto, by warrant from the high treasurer, commissioners of the treasury, or under treasurer, or by special commission from his Majesty under the great seal or privy seal, to seize such candles soap or starch, together with the casks or other package containing the same.

Cocquets to describe the goods.

XXX. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any officer or officers of excise or customs, to seize any quantity of candles soap or starch, together with the package containing the same, that shall be found in any ship or vessel, or shall be carrying in any cart or waggon, or in any other carriage whatsoever, where they shall have good reason to suspect and believe the same hath been made in some private work-house or other place, or clandestinely imported without payment of the duty, or that the same are candles soap or starch which have been exported and relanded after the duty had been repaid and drawn back for the same at the time of the exportation thereof; and if the party in whose possession such candles soap or starch shall be found, does not at the hearing of the information for that purpose to be exhibited as herein after directed, make it appear that the duty hath been paid or secured for the same, all the said candles soap or starch so seized for the causes aforesaid, shall be forfeited, together with the package containing the same: and the person in whose possession such candles soap or starch shall be found, shall likewise forfeit and pay the sum of five pounds, for every hundred pounds weight, and so in proportion for a greater or lesser quantity.

Officers may seize goods suspected.

XXXI. And be it further enacted by the authority aforesaid, that if any foreign candles soap or starch shall be unshipped with intention to be laid on land before an entry has been made thereof, with the proper officer or officers for the said duties, and before the respective duties for the same have been first paid or secured; or if any candles soap or starch contained or specified in any certificate, whereupon any drawback is to be made, or whereupon any debenture is to be made forth for such drawback, shall, when shipped for exportation, be landed again in any part of *Great Britain*, such candles soap or starch, together with the package containing the same, and the vessels and boats, and all the horses and other cattle and carriages whatsoever,

Penalties of unshipping foreign candles soap or starch before entry, or relanding after shipped for exportation.

CANDLES. SOAP. STARCH.

soever, used in the landing, relanding, removing, carrying or conveying of the aforesaid goods, shall be forfeited and lost, and may be seized by any officer or officers of the customs or excise; and the person or persons from whom such candles soap or starch shall be seized, shall also forfeit and pay five pounds for every hundred pounds weight thereof; and in proportion for a greater or less quantity.

Penalty of
concealing
goods unlaw-
fully imported,

or relanded.

XXXII. And for the more effectual discovering and detecting the running of any candles soap or starch; be it enacted by the authority aforesaid, that in case any person or persons whatsoever shall knowingly harbour keep or conceal, or shall knowingly permit or suffer to be harboured kept or concealed, such candles soap or starch which have been so unlawfully imported, or which have been shipped for exportation upon debenture and so relanded as aforesaid, the party or parties offending therein, whether he she or they have or have not, or do or do not claim or pretend to have, any property or interest in such candles soap or starch so harboured kept or concealed, shall, for every such offence, forfeit and lose all such candles soap or starch so harboured kept or concealed, with the casks vessels or other package containing the same; and shall forfeit and lose the sum of fifty pounds, for every hundred pounds weight thereof; and in the same proportion for a greater or lesser quantity.

Proceedings
when no per-
son claims the
goods in 20
days.

XXXIII. Provided always, and it is hereby further enacted by the authority aforesaid, that in all cases where any such candles soap or starch shall be seized as forfeited; and no person or persons within twenty days next after such seizure shall appear to the officer or officers who made such seizure, to claim the same, then, and in such case, if such seizure or seizures shall happen to be made within the limits of the chief excise office in *London*, it shall and may be lawful for the officer or officers who shall make such seizure or seizures, from and after the expiration of the said twenty days next after such respective seizure or seizures, to cause notice in writing to be signed by his Majesty's solicitor for the revenue of excise for the time being, to be affixed at the *Royal Exchange*, signifying the day and time of the day that the commissioners of the excise for the time being, or three of them, will proceed to hear the matter of such seizure or seizures, and to the condemnation of the candles soap or starch so seized as aforesaid, and of the casks vessels or other package containing the same; and if such seizure of candles soap or starch as aforesaid, shall happen to be made as aforesaid, out of the said limits of the chief excise office in *London*, it shall and may be lawful for the officers who shall make such seizure or seizures, from and after the expiration of twenty days next after such respective seizure or seizures, to cause public notice to be given by proclamation, at the next market town to the place or places where such respective seizure or seizures shall be made as aforesaid, upon the next market day after the expiration of the said twenty days, of the day and place when and where the justices of the peace will proceed to hear the matter of such seizure or seizures, and to the condemnation of the candles soap or starch so seized as aforesaid; in which said cases it shall and may be lawful for the said commissioners of excise, and justices of the peace respectively, within their respective jurisdictions, to proceed to examine into the cause of such seizure or seizures, and to give judgement for the condemnation of such candles soap or starch so seized, as upon due examination shall appear to be forfeited, and of the casks vessels or other package containing the same; which judgements shall be good valid and effectual in the law, and final to all intents and purposes whatsoever, as if the respective owner or owners of the said candles soap or starch, or the respective person or persons in whose custody the same were or was at the respective time or times of the seizure or seizures thereof, had been respectively summoned to attend the said commissioners of excise or justices of the peace, in the manner herein before prescribed, and shall not be liable to any appeal,

or

or to be removed by *certiorari*; any thing in this present act contained, or any law statute or provision to the contrary thereof in any wise notwithstanding. No *certiorari*.

XXXIV. And be it further enacted by the authority aforesaid, that in case any officer or officers for the said duties of excise, shall have cause to suspect that any candles soap or starch shall be fraudulently hid or concealed in any place whatsoever, either entered for keeping the same or not entered, with an intent to defraud his Majesty of the duties thereon, then, and in such case, if such place shall be within the cities of *London* or *Westminster*, or within the limits of the weekly bills of mortality, upon oath made by such officer or officers before the commissioners of excise for the time being, or any two or more of them, or in case the same shall be in any other part of *Great Britain*, upon oath made by such officer or officers, before one or more justice or justices of the peace for the county, riding, division or place where such officer shall suspect the same to be hid or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioners, or justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant or warrants under his or their respective hands and seals, to authorize and empower such officer or officers by day or by night, but if in the night in the presence of a constable or other lawful officer of the peace, to enter into all and every such place or places, where he or they shall so suspect such candles soap or starch to be so fraudulently hid or concealed, and seize and carry away all such candles soap or starch, which he or they shall then and there find so fraudulently hid and concealed, as forfeited, together with all the casks, chests, boxes, bags or other package whatsoever, wherein the same shall be contained. And if any person or persons whatsoever, shall obstruct, oppose, molest, lett or hinder any officer or officers of or for the said duties, or any of them, in the doing performing or executing any of the powers or authorities by this act given to such officer or officers, every such person or persons offending therein, shall, for every such offence, forfeit and lose the sum of one hundred pounds. Proceedings when officers suspect such goods to be concealed.
Penalty of obstructing officers.

XXXV. And be it declared and enacted by the authority aforesaid, that if any of the said candles soap or starch shall be so seized for nonpayment of duties or non-entry, and any dispute shall arise, whether the customs excise or inland duties have been paid for the same, or the same have been duly entered, then, and in such cases, the proof thereof shall lie on the owner or claimer of such goods, and not on the officer who shall seize or stop such goods. Proof of payment of the duty to lie on the claimer.

XXXVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *May* one thousand seven hundred and fifty, no person who shall export from any part of *Great Britain*, candles soap or starch made in *Ireland*, or in the isle of *Man*, or in any other place or places whatsoever beyond the seas, shall, on exportation thereof be intitled to receive any drawback, or be repaid the duties customs or impositions paid payable or secured on importation of the same, or any part thereof; any law, statute, custom or usage to the contrary notwithstanding. No drawback on exportation of candles soap or starch, made in *Ireland*, &c.

XXXVII. And be it further enacted by the authority aforesaid, that when any candles soap or starch shall be seized by any officer of excise, or any other persons authorized thereto, on board any ship or vessel, or unshipping or unshipped as forfeited, by virtue and in pursuance of this act; and when any candles soap or starch shall be seized by any officer of excise, or any other persons authorized thereto, carrying or removing by land, or lodged or concealed in any place whatsoever on shore, as forfeited by virtue and in pursuance of this act; all such seizures of the said goods and packages, and of the vessels, boats, horses and other cattle, waggons carts and other carriages used for carrying and removing the same. (except such seizures of the said Trial and condemnation of such seizures.

faid goods and packages, and of the vessels, boats, horses and other cattle, waggons carts and other carriages, used for carrying and removing the same, where no person or persons shall, within twenty days after such seizure, claim the same, in which case the method of proceeding has been herein before directed) and the several penalties and forfeitures by this act respectively imposed; shall and may be proceeded upon, heard and determined in such manner and form as hereafter in and by this act is directed and appointed; that is to say, all informations for the condemnation of such seizures, and for the penalties and forfeitures by this act respectively imposed, if the said seizures were made, and penalties and forfeitures incurred within the limits of the chief office of excise in *London*, shall be proceeded upon heard and determined by the commissioners of excise for the time being, or any three of them; or by the commissioners of appeals, or the major part of them, in case of appeal, and not otherwise: and all informations for the condemnation of such seizures, and for the penalties and forfeitures by this act respectively imposed, if such seizures were made, and penalties and forfeitures incurred out of the limits of the said chief office of excise in *London*, shall be proceeded upon heard and determined by any two or more of the justices of the peace for the time being, residing near to the place where such seizure shall be made or penalty or forfeiture incurred; and if either party find himself aggrieved by the judgement given by two or more justices, he shall and may appeal to the justices of the peace at the next quarter sessions, who are hereby authorized and impowered to hear and determine the same; whose judgement therein shall be final: which said commissioners of excise and appeals, and the said justices of the peace respectively are hereby authorized and required, upon any information exhibited or complaint made, within three months after any seizure made or penalty or forfeiture incurred, to summon the party accused, and also the witnesses on either side; and upon the appearance, or default of the party accused in not appearing, upon proof of notice given, to proceed to the examination of the matter of fact, and of the witness or witnesses upon oath (which oath they the said commissioners and justices are hereby respectively impowered to administer) touching such seizure or seizures, penalties or forfeitures; and thereupon to proceed to give judgement, as well for any penalty or forfeiture inflicted by this act, which, upon due examination, or the voluntary confession of the party accused, shall be found to be incurred, as for the condemnation of such candles soap or starch, and the packages and the vessels, boats, horses and other cattle, waggons carts and other carriages so seized, which, upon due examination, or the voluntary confession of the party accused, shall be found to be forfeited by virtue of this act, or any other act relating to his Majesty's revenue of excise; and to issue out their warrants for the sale of such candles soap or starch, and the packages and vessels, boats, horses and other cattle, waggons carts and other carriages, as shall be so by them respectively condemned; and where the party accused shall be convicted of the offence alledged against him, to award and issue warrants under their hands for the levying any pecuniary penalty or penalties so adjudged upon the goods and chattles of the said offenders, and to cause sale to be made of the said goods and chattles, if they shall not be redeemed within fourteen days, rendering to the party the overplus (if any) and for want of sufficient distress, to imprison the party offending till satisfaction be made.

Power to mitigate penalties, &c.

XXXVIII. Provided nevertheless, that it shall and may be lawful to and for the said commissioners and justices, where they shall see cause, to mitigate or lessen any penalties and forfeitures, in such manner as they shall think fit; the reasonable costs and charges of the officers, as well in making the discovery, as in the prosecution of the same, being always allowed over and above such mitigation, and so as such mitigation do not reduce the penalty

penalty to less than one fourth part thereof, over and above the said costs and charges; any thing contained in this act to the contrary notwithstanding.

XXXIX. And it is hereby further enacted, that all penalties and forfeitures in this act mentioned (all necessary charges for the recovery thereof being first deducted) shall be employed, one moiety thereof to and for the use of his Majesty, his heirs and successors, and the other moiety to the seizer or prosecutor. Application of penalties.

XL. Provided also, and be it enacted, that no writ or writs of *certiorari*, shall supersede execution, or other proceedings upon any order or orders made in pursuance of this act; but that execution and other proceedings, shall and may be had and made thereupon; any such writ or writs or allowance thereof notwithstanding. Execution not superseded by *certiorari*.

Anno vicefimo tertio

GEORGE II. Regis.

C A P. XXVI.

An Act to continue several Laws for the better regulating of Pilots, for the conducting of Ships and Vessels from Dover, Deal, and Isle of Thanet, up the Rivers of Thames and Medway; and for permitting Rum or Spirits of the British Sugar Plantations, to be landed before the Duties of Excise are paid thereon; and to continue and amend an Act for preventing Frauds in the Admeasurement of Coals within the City and Liberty of Westminster, and several Parishes near thereunto; and to continue several Laws for preventing Exactions of Occupiers of Locks and Wears upon the River Thames Westward; and for ascertaining the Rates of Water Carriage upon the said River; and for the better Regulation and Government of Seamen in the Merchants Service; and also to amend so much of an Act made in the First Year of the Reign of King George the First, as relates to the better Preservation of Salmon in the River Ribble; and to regulate Fees in Trials at Assizes, and Nisi Prius, upon Records issuing out of the office of Pleas of the Court of Exchequer; and for the apprehending of Persons in any County or Place, upon Warrants granted by Justices of the Peace in any other County or Place; and to repeal so much of an Act made in the Twelfth Year of the Reign of King Charles the Second, as relates to the Time during which the Office of Excise is to be kept open each Day, and to appoint for how long Time the same shall be kept open upon each Day for the future; and to prevent the stealing or destroying of Turnips; and to amend an Act made in the Second Year of His present Majesty, for better Regulation of Attornies and Solicitors.

[So much as relates to the Excise.]

12 Car. 2.
c. 23. § 34.
& c. 24. § 48.
repealed.

SECT.
XII.

AND whereas by an act of Parliament passed in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, it was enacted, that the office of excise in all places where it shall be appointed, shall be kept open from eight of the clock in the morning, till twelve of the clock at noon, and from two of the clock in the afternoon, till five of the clock in the afternoon, for the due execution and performance of all and every the matters and things in the said act appointed and required; and whereas the limitations and restrictions of time in the said act mentioned, for transacting the business in the said office, have been found very inconvenient, and attended with extraordinary expences to the several persons who are charged with the payment of the duties, relating to the revenues under the management of the commissioners of excise; therefore for the future, be it further enacted by the authority aforesaid, that the said clause herein before recited, shall, from and after the tenth day of May one thousand seven hundred and fifty, and the same is hereby enacted and declared to be from thenceforth repealed; and that the said office shall, from and after the said tenth day of May one thousand seven hundred and fifty, be kept open from eight of the clock in the morning, till two of the clock in the afternoon, and no longer.

Excise office to
be open from
8 o'clock till 2.

Anno

Anno vicefimo quarto

GEORGE II. Regis.

C A P. XL.

An Act for granting to His Majesty an additional Duty upon Spirituous Liquors, and upon Licences for retailing the same; and for repealing the Act of the twentieth Year of His present Majesty's Reign, intituled An Act for granting a Duty to His Majesty to be paid by distillers upon Licences to be taken out by them for retailing Spirituous Liquors; and for the more effectually restraining the retailing of distilled Spirituous Liquors; and for allowing a drawback upon the Exportation of British made Spirits; and that the Parish of Saint Mary le bon, in the County of Middlesex, shall be under the Inspection of the Head Office of Excise.

WHEREAS the immoderate drinking of distilled spirituous liquors by persons of the meanest and lowest sort, hath of late years increased, to the great detriment of the health and morals of the common people; and the same hath in great measure been owing to the number of persons who have obtained licences to retail the same under pretence of being distillers, and of those who have presumed to retail the same without licence, more especially in the cities of *London* and *Westminster*, the borough of *Southwark*, and other places within the weekly bills of mortality, contrary to the good and wholesome laws heretofore made for preventing thereof; and whereas we your Majesty's dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, ever attentive to the preservation and health of your Majesty's subjects, have taken this great evil into our serious consideration, and proposed such laws and provisions as appear to us to be most likely to put a stop to the same; but it may so happen, that in consequence of the necessary regulations for that purpose, there may accrue a failure or deficiency in the respective funds to which the duties charged upon spirituous liquors and distillers licences were appropriated and applicable; now, for the more effectual restraining such abuses, and to the end that such failure or deficiency may be made good, and that the public faith, so essential to the well-being of this kingdom, may be supported, we do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *July* one thousand seven hundred and fifty one, there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, for the several kinds of spirituous liquors herein after mentioned specified and enumerated (over and above all duties charges and impositions, by any former act or acts of Parliament thereupon respectively set rated and imposed) the several rates and duties of excise herein after mentioned and expressed; that is to say,

For every gallon of low wines or spirits of the first extraction, made or drawn from any sort of drink or wash, brewed or made from any sort of malt or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers or makers thereof, three halfpence.

Additional duties on spirituous liquors.

See former duties on low wines, 12 & 13 W. 3. c. 11.

4 A. c. 12.

§ 2.

16 G. 2. c. 8.

19 G. 2. c. 12.

and new duties

33 G. 2. c. 9.

2 G. 3. c. 5.

For every gallon of strong waters or aqua vitæ, made for sale of the materials aforesaid, or any of them, to be paid by the distillers or makers thereof, four pence halfpenny.

For every gallon of low wines or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials, except those before mentioned, or any mixture therewith, to be paid by the distillers or makers thereof, one penny three farthings.

For every gallon of spirits made for sale from cyder, or any sort or kind of British materials, except those before mentioned, to be paid by the distillers or makers thereof, three pence halfpenny.

II. And for the better ascertaining, charging, collecting, raising, levying and securing the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in, or imported into, *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon spirituous liquors made extracted and manufactured in, or imported into, *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being: and the said respective commissioners of excise, or the major part of them, have hereby power by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf: and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, subject and liable to the same uses and purposes respectively, as the present duties on spirituous liquors and licences are now liable and appropriated unto.

20 Geo 2.
c. 37.

III. And whereas by an act of Parliament made and passed in the twentieth year of his Majesty's reign, intituled *An act for granting a duty to his Majesty to be paid by distillers upon licences taken out by them for retailing spirituous liquors*, it is enacted, that from and after the twenty fourth day of *June* one thousand seven hundred and forty seven, it should be lawful to and for the several distillers within the cities of *London* and *Westminster*, borough of *Southwark*, or weekly bills of mortality, to take out licences from his Majesty's commissioners of excise for retailing spirituous liquors; and the said commissioners were thereby authorized and required to grant such licences to every distiller and distillers within the limits aforesaid, who should apply for the same, upon payment of five pounds for every such licence, which were to be renewed yearly, upon payment of the like sum of five pounds, under certain restrictions in the said recited act mentioned; and whereas the permitting distillers to take out licences for the retailing spirituous liquors, has greatly tended to increase the drinking of spirituous liquors, many of whom have wilfully permitted and suffered the same to be tippled and drank in their shops, contrary to the direction of the said act of the twentieth year of his present Majesty's reign; be it therefore enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and fifty one, the duty of five pounds payable by every distiller for a licence to sell spirituous liquors by retail, shall cease determine and be no longer paid; and that no distiller shall have a licence, or be permitted to sell any spirituous liquors, mixed or unmixed with any ingredients by retail, after the said twenty fourth day of *June* one thousand seven hundred and fifty one.

Duty on distillers licences to retail, repealed; and no such licence to be granted.

IV. Pro-

IV. Provided always, that nothing herein contained shall extend, or be construed to extend, to repeal or vacate the several penalties and forfeitures imposed by the said act of the twentieth year of his said present Majesty's reign.

V. And be it further enacted by the authority aforesaid, that in lieu and ^{Additional} ^{duty of 20 s.} ^{on licences to} ^{retail spirits.} instead of the said duty of five pounds, granted and directed to be raised by the said act made in the twentieth year of his said present Majesty's reign, and which is hereby repealed as aforesaid, there shall, from and after the twenty fifth day of *March* one thousand seven hundred and fifty two, be raised, levied, collected and paid unto his Majesty, his heirs and successors; an additional duty of twenty shillings *per annum* for every licence that shall be taken out by any person or persons for the retailing spirituous liquors, pursuant to the directions of the act of Parliament made in the sixteenth ^{16 Geo. 2. c. 8.} ^{§ 8, &c.} year of his present Majesty's reign, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same, and for laying other duties on spirituous liquors, and on licences to retail the said liquors*; and of this act, or either of them; which said additional duty of twenty shillings shall, from time to time, be paid down in like manner, and at the same time, and be raised, levied, collected and paid, by the same means and methods, and under the like penalties, as the duty upon licences to be granted by virtue of the said act made in the sixteenth year of his present Majesty's reign, is directed to be raised, levied, collected and paid.

VI. And be it further enacted by the authority aforesaid, that all and ^{12 Car. 2.} ^{c. 24.} every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenure in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying, the duties and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated, and again enacted in the body of this present act.

VII. And whereas by an act made in the sixteenth year of his Majesty's ^{16 Geo. 2. c. 8.} ^{§ 9, 10.} reign, it is enacted, that no licence shall be granted to any person or persons whatsoever for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or ale-houses; and that if any such licences shall be granted to any other persons than as aforesaid, the same are thereby declared void to all intents and purposes; and it is thereby also enacted, that if any person or persons shall presume or offer to retail any of the said spirituous liquors, without taking out such licence as is therein mentioned, and renewing the same yearly in manner therein mentioned, he she or they shall respectively forfeit and lose the sum of ten pounds for each offence; and in case such person or persons shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded, it shall and may be lawful for any one or more justice or justices of the peace of any county, riding, division, city or liberty, upon information upon oath being made before him or them, of such refusal or neglect, by warrant under his or their hand

17 Geo. 2.
c. 17. § 18, 21.

Penalty of
10*l.* on un-
licensed retail-
ers, may be re-
covered before
a justice in
London.

26 Geo. 2.
c. 13. § 9.

Mitigation.

None to be
licensed, but
who pay to
church and
poor.

See 26 Geo. 2.
c. 13. § 10.

Penalty on un-
licensed re-
tailers, for
first offence.

and seal, or hands and seals, to commit such person or persons to the house of correction for the county, riding, division, city or liberty, wherein such person or persons shall reside, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons shall not be discharged, until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months; and that nothing in the said act shall extend, or be construed to enable any person or persons to sell any spirituous liquors or strong waters by retail, unless such person or persons be first licensed to sell ale or spirituous liquors, by two or more of his Majesty's justices of the peace for the county, riding, division, city or liberty, wherein such person or persons shall sell the said liquors, under the hands and seals of the said justices; and whereas by one other act made in the seventeenth year of his Majesty's reign, it is enacted, that in case where a licence shall have been granted for retailing spirituous liquors, to any person who shall at the time of granting such licence, keep a tavern, victualling-house, inn, coffee-house, or ale-house, if such person so licensed shall afterwards during the time of continuing such licence, exercise the trade of a distiller grocer or chandler, or keep a brandy shop or shops for sale of any spirituous liquors, the licence granted in every such case shall be void; and such persons retailing spirituous liquors afterwards, shall forfeit ten pounds for every such offence, notwithstanding such licence so obtained as aforesaid; and that no licence for retailing spirituous liquors shall authorize and empower any person to whom the same may be granted, to sell such spirituous liquors in any other place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell, at the time of granting such licence; and whereas it may be doubted, whether the said penalty of ten pounds can be recovered within the limits of the head office of excise in *London*, before a justice or justices of peace; be it hereby declared and enacted, that the said ten pounds penalty may be recovered; and any person retailing distilled spirituous liquors without a licence, within the limits of the said head office, may be convicted before any justice of the peace for the city county or liberty where the offence hath been or shall be committed, as well as before the commissioners of excise. And that such penalty shall not in any case, either by the said commissioners or justices of the peace, be mitigated or reduced below the sum of five pounds.

VIII. And for the further restriction of such licences, and the granting thereof, be it enacted by the authority aforesaid, that no licence for the selling by retail of spirituous liquors shall be granted, within the limits of the head office of excise in *London*, but to such as shall occupy a tenement or tenements of the yearly value of ten pounds or upwards, and for which they shall accordingly be rated and pay in the parish rates; nor to any person in any other part of the kingdom, where there are rates to church and poor, but to such as shall be assessed and pay to the church and poor in the several parishes and places in which they shall be respectively licensed; and that no licence shall be of any avail to any person not so qualified, or for any longer time than the person so licensed shall be qualified as aforesaid, but shall be absolutely void.

IX. And be it enacted by the authority aforesaid, that if any person not authorized by law, shall retail any spirituous liquors, such person shall not only be subject to the penalties now in being, for such offence of retailing spirituous liquors without licence, but all the distilled spirituous liquors that shall then, or at any time or times afterwards, within six calendar months after conviction for such offence, be found in the custody of such offender, or in the house, lodgings, shop or ware-house, where such offence shall be committed, or any court, yard, ground or place occupied therewith, whether then in the occupation of such offender or not, or in the occupation of any other person whomsoever, shall and may be seized by warrant of the said

said commissioners, or of any justice or justices of the peace, within their respective jurisdictions; and the same shall, by virtue of such warrant, forthwith on finding the same be staved, or otherwise destroyed; for which purpose any peace or parish officer authorized by such warrant as aforesaid, shall have power at any time within the space of six months after conviction as aforesaid to enter such places, and break open doors, if not opened on demand; and if any person who hath been or hereafter shall be convicted of any such offence, shall after such conviction again offend in like manner, and shall thereof be lawfully convicted as aforesaid, then, it shall and may be lawful to and for the commissioners or justices respectively, before whom such offender shall be convicted of such subsequent offence, as well to inflict the penalties by any former law to be inflicted for such offence, as also to commit such offender to the house of correction, there to be kept to hard labour, for any time not exceeding three months, and also (if they shall think fit) to order such offender to be whipt; and in case any person who shall have been convicted of such subsequent offence as aforesaid, shall offend again in like manner, such farther offence shall be deemed felony; and the offender being indicted and lawfully convicted thereof, shall suffer as in cases of felony, and may, by the justices of the peace of the county or place where such felony shall be committed, at their general or quarter sessions (who are hereby empowered to hear and determine such felony) be ordered to be transported to any of his Majesty's plantations, for any time not exceeding seven years.

For second offence;

For third offence transportation.

X. And for the better discovery and punishment of such offenders as aforesaid, be it enacted by the authority aforesaid, that it shall and may be lawful for the commissioners of excise and justices of the peace, within their respective jurisdictions, or any one or more of such justices, upon oath made before him or them, of any offence committed against this act, or any other law in force for restraining or regulating the retailing of distilled spirituous liquors, to grant their warrant to any of the peace officers, or other parish officers of the parish or place where such offence shall be sworn to have been committed, to enter and search the house, lodgings, shop, warehouse, cellars and other places where such offences shall be sworn to be committed, or in the occupation of the person sworn to be guilty thereof; and the officer or officers, person or persons authorized by such warrant, shall and may enter such houses, lodgings, shops, warehouses and other places, and break open the doors thereof, in case they be not forthwith opened upon demand, and search for and seize all such distilled spirituous liquors as they shall there find, and detain the same, until the matter of the said offence shall be heard and determined; and in case the offender be convicted of such offence, the liquors so found shall be forthwith staved and destroyed as aforesaid, and if such person shall not be convicted, then the same shall be restored.

Commissioners of excise and justices may grant search warrants.

XI. And be it enacted by the authority aforesaid, that if any distiller or other person shall knowingly sell or deliver, or cause to be sold and delivered, by his servants or others, directly or indirectly, any quantity of distilled spirituous liquors to any person, to the end that the same may be unlawfully retailed, or unto any unlicensed retailer of spirituous liquors, such distiller or other person shall forfeit and lose the sum of ten pounds, and also treble the value of all such spirituous liquors so sold or delivered; one moiety thereof to the King, his heirs and successors, and the other moiety to such person or persons as will sue for the same, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, by action of debt, bill, plaint or information, wherein no essoin, privilege, protection, wager of law, or more than one imparlance shall be granted or allowed. And if any person guilty of retailing distilled spirituous liquors shall discover the distiller or other person, who shall have knowingly supplied him with such liquors as aforesaid, and shall prosecute such distiller or other person

Penalty on distillers selling liquors, to be unlawfully retailed.

for

for the same, without fraud or wilful delay, until he be convicted thereof, such prosecutor shall not only be intitled to his said share of the penalty, but shall also be indemnified against all penalties and forfeitures incurred by him before the commencement of such his prosecution, for selling spirituous liquors without licence.

No debt under
20s. for spiri-
tuous liquors
recoverable.

XII. And be it further enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, no person or persons whatsoever shall be intitled unto, or maintain any cause action or suit for, or recover either in law or equity, any sum or sums of money debt or demands whatsoever, for or on account of any spirituous liquors, unless such debt shall have really been and *bona fide* contracted at one time, to the amount of twenty shillings or upwards; nor shall any particular article or item in any account or demand for distilled spirituous liquors be allowed or maintained, where the liquors delivered at one time, and mentioned in such article or item, shall not amount to the full value of twenty shillings at the least, and that without fraud or covin; and where no part of the liquors so sold or delivered shall have been returned or agreed to be returned directly or indirectly. And in case any retailer of spirituous liquors, with or without a licence, shall take or receive any pawn or pledge from any person or persons whatsoever, by way of security for the payment of any sum or sums of money owing by such person or persons for such spirituous liquors or strong waters, every such person or persons offending herein shall forfeit and lose the sum of forty shillings, for each and every pawn or pledge so taken in or received by him or them, to be levied and recovered by warrant under the hand and seal of one justice of the peace where the offence is committed; and that one moiety thereof shall be to the use of the poor of the parish where such offence is committed, and the other moiety to the informer or informers; and the person or persons to whom any such pawn or pledge doth or shall belong, shall have the same remedy for recovering such pawn, or the value thereof, as if it had never been pledged.

Retailer tak-
ing a pledge
for liquors,
forfeits 40s.

No licence for
retailing in
gaols or work-
houses.

100l. penalty
on keeper,
for second of-
fence to for-
feit his office.

XIII. And be it further enacted by the authority aforesaid, that no licence shall be granted for the retailing of spirituous liquors within any gaol, prison, house of correction, work-house or house of entertainment for any parish poor; and that all licences granted or to be granted, contrary to this provision, shall be void and of no effect, from and after the said first day of *July* one thousand seven hundred and fifty one. And if any gaoler keeper or officer of any gaol prison or house of correction, or any governor master or officer of any work-house, or house for the entertainment of any parish poor, shall sell, use, lend or give away, or knowingly permit or suffer any spirituous liquors or strong waters to be sold, used, lent or given away, in any such gaols prisons or houses of correction, or brought into the same (other than and except such spirituous liquors or strong waters as shall be prescribed or given by the prescription and direction of a regular physician surgeon or apothecary, and to be applied in pursuance of such prescription, from the shop of some regular apothecary) every such gaoler, keeper, governor, master or other officer, shall, for every such offence, forfeit and lose the sum of one hundred pounds; one moiety thereof to his Majesty, and the other moiety thereof with full costs of suit, to such person or persons as will sue for the same, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, by action of debt, bill, plaint or information; wherein no essoin, privilege, protection, wager of law, or more than one imparlance shall be granted or allowed; and in case any such gaoler or other officer being convicted thereof as aforesaid, shall again offend in like manner, and be thereof a second time lawfully convicted, such second offence shall be deemed a forfeiture of his office.

XIV. And

XIV. And be it further enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, it shall and may be lawful for his Majesty's justices of the peace, or any one of them, upon information upon oath, that any such spirituous liquors or strong waters, are kept and disposed of in any such gaol, prison, house of correction, work-house or house of entertainment for parish poor, in *Great Britain*, to enter and search, or to authorize and impower any constable headborough or other peace officer of the parish where any such places are situated, by warrant under his hand and seal, to enter and search any such gaol, prison, house of correction, work-house or house of entertainment for parish poor; and in case any such spirituous liquors or strong waters shall be found therein (except such as are directed to be used medicinally as aforesaid) it shall and may be lawful for such constable headborough or overseer of the poor, to seize such spirituous liquors or strong waters, and to cause the same to be forthwith staved and destroyed.

Justices upon
information
may search
gaols, &c.

or impower
constables.

XV. And be it enacted by the authority aforesaid, that no person shall carry or bring, or attempt or endeavour to carry or bring, any distilled spirituous liquors (except to be used in the way of medicine as herein before mentioned) into any gaol, prison, house of correction, work-house or house of entertainment for parish poor; and if any person or persons shall offend therein, it shall be lawful for the gaoler, keeper, master or chief officer of such gaol, prison, house of correction, work-house or house of entertainment for parish poor, or his or their servants to apprehend such person or persons, and to carry him her or them before a justice of the peace of the county, division, city, town corporate or liberty, where such gaol, prison, house of correction, work-house or house of entertainment for parish poor, is situate; who is hereby impowered to hear and determine such offence in a summary way, and to administer an oath to the witnesses; and if by the oath of one credible witness or otherwise, he shall convict such person or persons of such offence, he shall forthwith commit such offender or offenders to prison, or to the house of correction, there to be kept in custody for any time not exceeding three months, without bail or mainprize, unless such offenders respectively shall immediately pay down such sum or sums of money, not exceeding twenty pounds, and not less than ten pounds, as the justice shall impose upon such offenders severally, as their fines; to be paid one moiety to the informer, and the other moiety to the use of the poor of such gaol, prison, house of correction, work-house or house of entertainment for parish poor.

Penalty on
persons carry-
ing spirits into
gaols, &c.

XVI. And be it further enacted by the authority aforesaid, that every gaoler, keeper, master and chief officer of every gaol, prison, house of correction, work-house and house of entertainment for any parish poor, shall on or before the first day of *August* one thousand seven hundred and fifty one, procure one or more copy or copies of the three preceding clauses, to be printed or fairly written, and hung up in one of the most public places of his gaol, prison, house of correction, work-house or house of entertainment for parish poor, and renew the same from time to time, so that it may be always kept fair and legible; on pain of forfeiting the sum of forty shillings, for every wilful default; to be levied by warrant of any justice of the peace of the county, division, city, town corporate or liberty, where such gaol, prison, house of correction, work-house or house of entertainment for parish poor, shall be situate, to be granted on conviction of such default, in a summary way before such justice, by the oath of one or more credible witness or witnesses; which oath such justice is hereby impowered to administer. And it shall and may be lawful for every justice of peace, to enter into any gaol, prison, house of correction, work-house or house of entertainment for parish poor, within the limits of his jurisdiction, and demand a sight of such copy so hung up as aforesaid; and if the same shall not be forthwith shewn to him so hung up in some public place, fair and legible

A copy of
three preced-
ing clauses to
be hung up in
gaols.

Justice may
demand a sight
thereof.

legible as aforesaid, such justice shall and may immediately convict such gaoler, keeper, master or officer, of such default, and so from time to time, as often as he shall think fit; one moiety of the said penalty to be paid to the informer, and the other moiety (or the whole if there be no informer) to the use of the poor of such gaol, prison, house of correction, work-house or house of entertainment for parish poor.

Justices to
certify con-
victions
monthly to
the clerk of
the peace.

XVII. And be it further enacted by the authority aforesaid, that all and every his Majesty's justices of the peace within the cities of *London* and *Westminster*, and borough of *Southwark*, or within the limits of the head office of excise in *London*, shall once in every month transmit to the clerk of the peace for the county where they act, a certificate of all persons convicted before them respectively, for any offences committed against this or any former act or acts of Parliament, relating to spirituous liquors or strong waters, or for licensing the retailers thereof; who is hereby authorized and required to keep and enter the same among the public records of the court of the quarter sessions of the counties respectively, where such conviction shall be so certified; which certificates shall be evidence upon any information directed by this or any other act relating to spirituous liquors.

8 & 9 W. 3.
c. 19. § 10.

XVIII. And whereas by an act of Parliament made and passed in the eighth and ninth years of the reign of his Majesty King *William* the third, intituled *An act for repealing a clause in a former act relating to party guiles, and for the better preventing frauds and abuses of brewers, and others chargeable with the duties of excise*, it was (amongst other things) enacted, that no common distiller or maker of low wines spirits or strong waters for sale or exportation, should at any time after the tenth day of *April* one thousand six hundred and ninety seven, erect or set up any tun, cask, washbatch, copper, still or other vessel for the brewing making or keeping any worts, wash, low wines, spirits or strong waters, nor alter or enlarge any tun, cask, washbatch, copper, still or other vessel, already erected or set up, nor should have or keep any private or concealed tun, cask, washbatch, copper, still, or other vessel, nor any private or concealed ware-house, store-house, cellar, or other place, for the brewing, making, laying or keeping any worts, wash, low wines, spirits or strong waters, without first giving notice thereof at the next office of excise, within the limits or jurisdiction whereof he or they did or should inhabit, upon pain of forfeiting for every tun, cask, washbatch, copper, still, ware-house, store-house, cellar, or other place, so erected or set up, altered or enlarged, kept private or concealed, the sum of twenty pounds; and that all and every person or persons in whose occupation any house, out-house, or other place whatsoever, was or should be, where any such private or concealed tun, cask, washbatch, copper, still, ware-house, store-house or cellar, should be discovered or found, should also forfeit and lose the sum of fifty pounds; and whereas the number of casks and other vessels used by distillers being very great, and the officers not being impowered to mark the same, so as to be enabled to distinguish the entered vessels from those that are not entered, it is impossible for the gager to prove the particular vessel unentered, and consequently to convict the offender, agreeable to the intent and meaning of the aforesaid act; and whereas distillers at present are not confined to keep their after-runnings or feints from the second extraction in any particular vessels, which makes it impossible for the gager to keep an exact stock of the said after-runnings or feints; and whereas some distillers taking the opportunity of the officers absence, do frequently charge their stills, either in the whole or in part, with wash privately brought in, and when the officers find the still so charged, the distillers alledge, by way of excuse, that such stills are charged with after-runnings or feints, which the officers are not able to disprove, by reason of their not having an exact account of the said after-runnings or feints; in which cases the revenue is greatly defrauded by the distillers obtaining relief of the duty wherewith they are charged, upon
their

their complaints of an overcharge; therefore, to remedy such defects, and the better to prevent such frauds, be it enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, every distiller or maker of low wines or spirits for sale or exportation, shall, within ten days after the said first day of *July* one thousand seven hundred and fifty one, and all persons who shall, after the said first day of *July* one thousand seven hundred and fifty one, become distillers or makers of low wines or spirits for sale or exportation, shall, ten days before he she or they distil or make any spirituous liquors, make a true and particular entry in writing, at the next office of excise within the limits whereof his her or their work-house, still-house, store-house, ware-house, or other place used for distilling or keeping wash low wines or spirits, is or shall be situate, of all and every still, copper, tun, washbatch, cask, or other vessel, which he she or they shall make use of for the brewing, distilling, working, making, laying or keeping any worts, wash, low wines, spirits or strong waters, and also of the casks or vessels which every such distiller or maker of low wines or spirits for exportation as aforesaid, shall make use of, for the brewing holding or keeping of the after-runings or feints from the second extraction, which shall from time to time be drawn from every such still (which said last mentioned casks or vessels shall not at any one time exceed two in number, at any such distillers or makers of low wines or spirits for sale or exportation) and also of all such new utensils as such distillers or makers of low wines or spirits for sale or exportation shall make use of for the purposes aforesaid; on pain that every such distiller or maker of low wines or spirits for sale or exportation, shall forfeit and lose for every such still, copper, tun, washbatch, cask, or other vessel herein before mentioned, which shall be made use of, and not entered as aforesaid, the sum of fifty pounds. And every such distiller or maker of low wines or spirits for sale or exportation as aforesaid, is hereby required to shew to the gager or officer of excise who surveys his her or their work-house, still-house, store house, ware-house, or other place used for distilling or keeping wash low wines or spirits, every such still, copper, tun, washbatch, cask, or other vessel so entered: and he the said officer is hereby required to mark the same with a particular distinct and durable mark: and every still, copper, tun, washbatch, cask, and any vessel which shall at any time or times be used by any such distiller or maker of low wines and spirits for sale or exportation, for any of the purposes aforesaid, without being so shewn or marked, shall be deemed a vessel or utensil of which no entry has been made: and if any person or persons whatsoever shall at any time or times hereafter, after such still, copper, tun, washbatch, cask, or other vessel, shall have been so marked by such officer as aforesaid, rub out or deface any such mark so fixed upon any such still, copper, tun, washbatch, cask or other vessel, by such officer as aforesaid, he she or they so offending, shall, for every such offence, forfeit and lose the sum of twenty pounds.

XIX. And in order to enable the gager the better to detect such frauds, by having proper proof to lay before the respective courts where such and other offences against the laws relating to these duties shall be heard and determined; be it further enacted, that from and after the said first day of *July* one thousand seven hundred and fifty one, it shall and may be lawful for any gager or officer of excise, at any time or times, to take a sample of such low wines or spirits, and of feints and spent wash; paying for such spirits or low wines after the rate of ten shillings *per* gallon, and for the said feints and spent wash after the rate of one shilling *per* gallon. And in case any such distiller or maker of low wines or spirits for sale or exportation, or any workman or servant belonging to him her or them shall refuse to permit such gager or officer to take such samples as aforesaid, or shall any ways hinder or obstruct him or them in taking such samples, such distiller or maker of low wines or spirits for sale or exportation, shall, for every such offence, respectively forfeit and lose the sum of fifty pounds.

XX. And

Distiller to enter his vessels.

Not above two vessels for brewing or keeping after-runings.

Stills and vessels entered to be marked.

Gager may take a sample of low wines and feints, paying for it.

Penalty of obstructing.

Notice to
gager of re-
ceiving fer-
mented wash.

XX. And whereas distillers and makers of low wines or spirits for sale or exportation, very frequently take in wash, when privately prepared, and charge their stills in the officers absence, and by these means run great quantities of wash low wines and spirits; the better to prevent such frauds for the future, be it further enacted, that from and after the said first day of *July* one thousand seven hundred and fifty one, every distiller or maker of low wines or spirits for sale or exportation, within the limits of the weekly bills of mortality, shall, twenty four hours at least, and in other parts of *Great Britain* forty eight hours at least, before he she or they receive any quantity of wine, cyder, sugar, water, or any kind of fermented wash whatsoever, into his her or their custody, give notice to the gager or officer of excise who surveys his her or their work-house, of the particular quantity of such wine, cyder, sugar, water, or any kind of fermented wash, and the species thereof; and of the time when he she or they shall intend to receive the same into his her or their custody; on pain of forfeiting and losing for every offence in not giving such notice, the sum of fifty pounds.

Drawback on
exportation.
By 2 Geo. 3.
c. 5: all draw-
backs cease,
spirits for ex-
portation being
exempted from
the excise.

XXI. And for the encouragement of the exportation of spirits drawn or made in *Great Britain* from the materials aforesaid, or any of them; be it enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, there shall be a drawback or allowance of the several and respective duties charged by this act, on such spirits so drawn or made in *Great Britain*, which shall be exported to parts beyond the seas; and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise for the port or place where such spirits were shipped, of the quantity so shipped, and that the same were shipped in the presence of such officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the several duties charged thereupon by this act accordingly.

Brewers, di-
stillers, &c.
not to act as
justices in
matters of the
distillery.
26 Geo. 2.
c. 13. § 12.

XXII. And be it further enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, no person or persons whatsoever, being a common brewer of ale or beer, or inn-keeper, distiller, or other seller of or dealer in any kind of spirituous liquors, or who is or are, or shall be interested in any of the said trades or businesses, shall, during such time as he or they shall be such common brewer, inn-keeper, distiller, or other seller of or dealer in spirituous liquors, or interested in any of the said trades or businesses, be capable or have any power to act, or shall be directly or indirectly concerned in acting as a justice of the peace, in any matter or thing whatsoever which shall any ways concern the execution of the powers or authorities given or granted by any act or acts of Parliament, in any wise relating to distillers or makers of low wines spirits or strong waters for sale, or to the duty or duties imposed upon low wines spirits or strong waters, or any other kind of spirituous liquors whatsoever, or to the granting licences to the retailers of spirituous liquors.

XXIII. And whereas it has been doubted whether the several powers, authorities, directions, rules, methods, penalties, punishments and forfeitures, clauses matters and things, which were provided, settled, directed, established or imposed, by any act or acts of Parliament made since the sixth year of his present Majesty's reign, relating to the selling spirituous liquors without licence, might be lawfully exercised, imposed, inflicted and recovered, against any person for retailing spirituous liquors in less quantity than two gallons, in regard the quantity of spirituous liquors which might be lawfully sold with-

out

out licence, without subjecting the seller thereof to be deemed a retailer of spirituous liquors, is different in the said act of the sixteenth year of his present Majesty's reign, from that in the seventeenth year of his said Majesty's reign, intituled *An act for granting to his Majesty the surplus or remainder of the monies arisen or to-arise by the duties on spirituous liquors, granted by an act of the last session of Parliament; and for explaining and amending the said act in relation to the retailers of such liquors; and for establishing an agreement with the united company of merchants of England trading to the East Indies*; now, in order to put an end to such doubts, be it enacted and declared, that all and every the powers, authorities, directions, rules, methods, penalties, punishments and forfeitures, clauses matters and things, provided, settled, directed, established or imposed, by any act or acts of Parliament made since the sixth year of his present Majesty's reign, relating to the selling spirituous liquors without licence (except the forfeiture or penalty of one hundred pounds imposed by an act of the ninth year of his present Majesty's reign, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*) may for the future, and from the time of the commencement of the said act of Parliament made in the seventeenth year of his present Majesty's reign, might have been lawfully exercised, practised, applied, used, imposed, inflicted, levied and recovered, in regard to all and every person and persons that have offended, or shall offend, against the said acts of the sixteenth and seventeenth years of his said Majesty's reign, or this act, or any or either of them, in like manner as they might have been in relation to persons offending against the said several and respective acts, or any of them, made since the sixth year of his said present Majesty's reign.

XXIV. And whereas by a clause in an act of Parliament passed in the ninth year of his present Majesty, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, it is enacted, that nothing in the same act contained should extend to enable any person to sell any spirituous liquors or strong waters by retail, unless such person be first licensed by two or more justices of the peace for the county or place where such person should sell the said liquors, under the hands and seals of the said justices; for which licence or licences the sum of two shillings and six pence, and no more, should be paid to the clerks of such justices, and no fee or sum of money, or other reward whatsoever, to the clerk or clerks of the peace for entering the same, or on any other account, on pain of forfeiting five pounds, in case any of the said justices clerks, or any clerk of the peace, should ask or receive any fee, other than as above, on account of such licences; and whereas by another clause in an act of Parliament passed in the sixteenth year of the reign of his present Majesty, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same, and for laying other duties on spirituous liquors, and on licences to retail the said liquors*, the said first recited act is in part repealed; and some doubts having arisen whether the said first recited clause, limiting the fees for licences to two shillings and six pence each, be repealed or not, the clerks of justices of the peace in many parts of this kingdom have taken larger fees for such licences, contrary to the intention of the said act; and whereas no particular method is prescribed in the same act for the recovery of the before mentioned penalty of five pounds; now, to put an end to all doubts concerning the said first recited clause, and the method of suing for and recovering the said penalty therein contained, be it declared and enacted by the authority aforesaid, that the said recited clause in the aforesaid act of the ninth year of his present Majesty's reign, restraining, or intending to restrain, the clerks of justices of the peace for asking or receiving more than two shillings and six pence for each licence therein mentioned, is now, and shall from henceforth be and remain in full force.

XXV. And be it further enacted by the authority aforesaid, that all penalties and forfeitures by the said first recited clause imposed, shall or may

Penalties of 9
G. 2. c. 23.
§ 14. how re-
covered, &c.

Aqua-vitæ
made in Scot-
land exempt-
ed.

12 Car. 2.
c. 24.

Parish of saint
Mary le Bon to
be under the
head office of
excise.

Persons assem-
bling riotously
to rescue, &c.
to be trans-
ported.

4 Geo. 1. c. 11.

6 Geo. 1. c. 23.

be sued for levied and recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or by indictment at the assizes, or at the general or quarter sessions of the peace of the county or place where such offence shall be committed, for the use of the person or persons who shall sue or prosecute for the same; in which suits no essoin, wager of law, or more than one imparlance shall be allowed.

XXVI. Provided nevertheless, that nothing in this act contained shall extend to charge with any of the duties directed to be paid levied or received as aforesaid, any spirits made or distilled from malt, and retailed and consumed within that part of *Great Britain* called *Scotland*, which spirits are commonly called and known by the name of *aqua vitæ*, in that part of the kingdom, or to subject the makers sellers and retailers thereof, within that part of the kingdom, to take such licences as are herein before directed.

XXVII. And whereas by an act of Parliament made and passed in the twelfth year of the reign of his late Majesty King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; it is amongst other things, enacted, that all parts of the cities of *London* and *Westminster*, and the borough of *Southwark*, and the several suburbs thereof, and parishes within the weekly bills of mortality, shall be under the immediate care inspection and management of the head office of excise in *London*; and whereas since the passing of the said act, the parish of *Saint Mary le Bon* in the county of *Middlesex*, is greatly increased in buildings and inhabitants, and is contiguous to the parishes within the said bills of mortality; be it therefore further enacted by the authority aforesaid, that the said parish of *Saint Mary le Bon*, shall, from and after the said first day of *July* one thousand seven hundred and fifty one, be deemed and taken, and is hereby declared to be under the immediate care inspection and management of the said head office of excise; any law custom or usage to the contrary thereof in any wise notwithstanding.

XXVIII. And it is further enacted by the authority aforesaid, that if any persons, to the number of five or more, shall, from and after the said first day of *July* one thousand seven hundred and fifty one, in a tumultuous and riotous manner assemble themselves to rescue any offenders against this or any other act, relating to spirituous liquors or strong waters, or for licensing the retailers thereof, or to assault beat or wound any person or persons who shall have given, or be about to give any information against, or shall have discovered or given evidence against, or shall seize or bring to justice, any person or persons offending against this or any of the said former acts, or forceably to oppose the execution of any of the powers given by this act, that then, all and every person or persons so assembling, their aiders and abettors, being thereof lawfully convicted, shall be, and be adjudged to be guilty of felony; and every such felon shall be subject and liable to the like pains and penalties, as in cases of felony; and the courts by and before whom he she or they shall be convicted, shall have full power and authority of transporting such felon and felons for the space of seven years, to any of his Majesty's colonies or plantations in *America*, upon the like terms and conditions as are given directed and enacted by an act made in the fourth year of the reign of his late Majesty King *George* the first, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll*; and by an act made in the sixth year of the reign of his said late Majesty King *George* the

the first, intituled *An act for the further preventing robbery burglary and other felonies; and for the more effectual transportation of felons.*

XXIX. And be it further enacted and declared by the authority aforesaid, Penalties how recovered, &c. that all fines penalties and forfeitures imposed by this or any other act relating to the duties of excise, or other duties under the management of the commissioners of excise, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty and forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XXX. And it is hereby enacted by the authority aforesaid, that if any Limitation of actions. person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of, or by colour of this act, or of any matter or thing in this act contained, such action or prosecution shall be commenced within the space of three months next after the offence shall be committed, and shall be laid in the proper county; and such person or persons shall and may plead the general issue, and give the special General issue. matter in evidence for his and their defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his suit or prosecution; or if judgement be given for the defendant or defendants, upon demurrer or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against Treble costs. the plaintiff or plaintiffs.

XXXI. And be it further enacted by the authority aforesaid, that all persons sued or prosecuted for any thing done in, or relating to, the execution of this present act, shall be intitled to all the privileges and benefits for their legal defence that are provided or enacted in or by an act of Parliament made in the eleventh year of his Majesty's reign, intituled *An act for the enforcing the execution of an act made in the ninth year of his Majesty's reign, (intituled An act for laying a duty on the retailers of spirituous liquors, and for licensing the retailers thereof)* for persons employed in the execution of the said act. Persons sued for things done in executing this act, protected by 11 Geo. 2. c. 26.

XXXII. And for the encouragement of those who shall discover offences committed against this act; be it enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, where any person or persons shall be lawfully convicted of any offence in unlawfully retailing distilled spirituous liquors, and the pecuniary penalty hereby, or by any other act of Parliament inflicted for such offence, shall not be paid, and cannot be levied by the space of one month next ensuing the time of such conviction, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such reward as they shall think fit, not exceeding five pounds each, to be paid to the several and respective persons who shall appear to them to be intitled thereto as informers, out of any monies in their hands arising by any penalties or forfeitures for the like offences as aforesaid. If penalties are not paid, commissioners to reward informers.

Anno vicefimo quarto

GEORGE II. Regis.

C A P. XLI.

*An act for the more effectual securing the Duties upon Tobacco.**[So much as relates to the preventing the fraudulent removal of Tobacco.]*

No tobacco or tobacco stalks above 24 lb. nor snuff above 10 lb. to be carried by land without certificate and affidavit.

SECT.
IX.

See 26 Geo. 2.
c. 13. § 5.

The package marks, numbers, weight and species, &c. of goods, to be indorsed on the certificate.

AND be it further enacted by the authority aforesaid, that from and after the twenty ninth day of *September* one thousand seven hundred and fifty one, no tobacco or tobacco stalks exceeding twenty four pounds weight, nor any snuff exceeding ten pounds weight, shall be in any form or manner whatsoever, removed carried or conveyed by land from any port or place of importation in *Great Britain*, to any other port or place within this kingdom, unless in the manner herein after directed; that is to say, if it is unmanufactured tobacco, which is to be carried by land as aforesaid, the same shall not be conveyed removed or pass without a certificate being first had and obtained from the collector and comptroller, or other chief officers at the port or place where such tobacco was imported, together with the importer's oath thereto (in case such importer shall apply for the same) that the duties thereof were paid or secured at the importation, and by whom, and the time when, and in what ship or vessel, ships or vessels, the same and every part thereof was imported; and in case the person applying for the same be a purchaser from the importer, then on oath of such purchaser, attesting the marks and numbers of the identical hoghead or hogheads so purchased, or out of which the said tobacco was taken, and from whom purchased, and the time when: and if it is tobacco stalks or snuff, or other manufactured tobacco which is to be carried by land as aforesaid, the same shall not be conveyed removed or pass without a certificate, and oath of the importer (in case the importer applies for the same) being first had and obtained as aforesaid, that such stalks were stripped or separated, or such snuff or other manufactured tobacco was made from one or more hoghead or hogheads of tobacco, for which the duties were by him paid or secured at the time of importation; and in case the person applying for such certificate be a purchaser, such purchaser shall make oath, that such stalks were stripped or separated, or such snuff or other manufactured tobacco was made, from one or more hoghead or hogheads of tobacco, which had been delivered and received according to the directions of this act. Which said several certificates such officer and officers are hereby required and directed to grant, and after writing the same off their books, to deliver to all and every person or persons who shall apply to him or them for the same, without any fee or reward whatsoever for such certificates or oaths; on pain of forfeiting the sum of ten pounds for every such offence.

X. And it is hereby enacted, that before any such tobacco, tobacco stalks, or snuff, for which such certificate is granted, shall be removed or carried by land as aforesaid, the proprietor factor or agent thereof shall describe and insert on the back of such certificate, in a fair and legible manner, the names of each particular package, in which such goods are contained, together with the particular marks and numbers set on each package, and also the true and exact weight of each particular species of goods contained in each particular package, and the place from whence the same are to be delivered, and to which they are

are to be carried and conveyed, and by whom, and the name of the person to whom the goods are consigned; and such proprietor factor or agent shall subscribe his her or their name or names, and make oath to the truth thereof: and the certificate so granted, shall express the number of days it shall continue in force, and shall accompany the goods to such place to which they are to be carried and conveyed; and upon its coming to such place, the person or persons receiving the same, or to whom the goods belong, shall cause such certificate to be delivered to the chief officer of the customs, if any such there be; and in case there be no officer of the customs, then to the officer of the excise of the division whereunto such goods are carried and conveyed: and such officer is hereby directed to examine the same with the goods; and if they agree therewith, the goods may be taken away and disposed of by the person or persons to whom of right they belong or appertain; and such officer is thereupon to enter such certificate distinctly in a book to be kept by him for that purpose: and the officer of customs or excise receiving such certificate, shall from time to time transmit an account of the same to the officer to be appointed by the high treasurer or commissioners of the treasury for keeping such accounts.

XI. And be it further enacted, that the officers of the customs who shall grant such original certificates at the port or place of importation, shall once in every month transmit duplicates thereof to the person to be appointed by the high treasurer or commissioners of the treasury for keeping the accounts herein after mentioned.

XII. And be it further enacted by the authority aforesaid, that if any tobacco or tobacco stalks exceeding twenty four pounds weight, or any snuff exceeding ten pounds weight, shall from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, be found removing by land from the port or place of importation, without having one or other of the certificates herein before directed, all such tobacco, tobacco stalks, and snuff, and the casks chests cases or other package containing the same, together with the horses, cattle, carts, waggons, and all other carriages whatsoever, employed or in any ways made use of in the removing, or carriage or conveyance of such tobacco tobacco stalks and snuff, or any or either of them, shall be forfeited and lost; and shall and may be sued for, and prosecuted by any officer or officers of the customs or excise in the manner herein after directed. And the carrier or other person employed or entrusted in the removing carrying or conveying such goods, or any of them, shall, besides the loss of his cattle and carriages, also be committed to the county gaol for the space of one month by any justice of the peace for the county where the offence is committed, or the offender shall be found. And if any person or persons whatsoever shall counterfeit forge erase or in any wise alter any such certificate or duplicate thereof as herein before is mentioned and described, or shall cause or procure the same, or either of them, to be counterfeited, forged, erased or altered in any respect, he she or they so offending shall forfeit and pay the sum of fifty pounds for every such offence, to be sued for, recovered, levied and divided, in the manner as is herein after expressed.

XXII. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, no tobacco or tobacco stalks exceeding twenty four pounds weight, nor any snuff exceeding ten pounds weight, which shall have been removed or carried away coastwise, or by water, from the port or place of importation in *Great Britain*, to any other port or place within this kingdom, shall afterwards be removed or carried from thence by land to any other place whatsoever, without a certificate being first had and obtained from the collector and comptroller, or the chief officers of the customs at the port or place to which such goods were carried coastwise or by water as aforesaid, that it appears to them by the entries of the certificate or certificates in their books which came with the goods from the port or place of importation, that the duties thereof

See 26 Geo. 2.
c. 13. § 4.
with the owner's name and oath.
Certificate to accompany the goods.

Tobacco, tobacco stalks above 24 lb. or snuff above 10 lb. removing without certificate, forfeited, with the horses and carriages;

Carrier to be committed.

Penalty of counterfeiting certificate.

No tobacco or stalks above 24 lb. or snuff above 10 lb. carried coastwise, to be removed by land without certificate.

thereof were paid or secured at the said port or place of importation; and also in what ship or vessel, ships or vessels, such goods and every part thereof came or were brought coastwise or by water as aforesaid, and the time when; and also that the person or persons who shall apply to them for the same, had made oath to the truth thereof. Which said certificate such officers are hereby required and directed, after writing the same off in their books, to grant and deliver to every person and persons who shall apply to them for the same; and shall immediately transmit a duplicate of such certificate to the person appointed by the lord high treasurer, or the commissioners of the treasury for the time being, for keeping the accounts herein after mentioned. And that before any such tobacco, tobacco stalks, or snuff, for which such certificate is granted, shall be removed or carried by land as aforesaid, the proprietor thereof, or his factor or agent, shall describe and insert on the back of such certificate, in a fair and legible manner, the names of each particular package in which such goods are contained, together with the particular marks and numbers set on each package, and also the true and exact weight of each particular species of such goods contained in each particular package, and the place and places from whence the same were brought, and to which they are to be carried and conveyed, and the name of the person to whom the same shall be sent; to which such proprietor factor or agent shall subscribe his her or their name or names, and make oath to the truth thereof. And if any tobacco, tobacco stalks, or snuff, exceeding the respective quantities before mentioned, shall, from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, be found removing by land from the port or place of its importation, without such certificate therewith as is herein before directed to be granted by the proper officers; or if upon examination it shall appear that such certificate is forged or counterfeited; all such tobacco, tobacco stalks, and snuff, and the casks chests cases or other package containing the same, together with the horses, cattle, carts, waggons, and all other carriages whatsoever, employed or in any wise made use of in the removing or carriage or conveyance of such tobacco tobacco stalks and snuff, or any or either of them, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs in the manner herein after directed. And the carrier or other person employed or intrusted in the removing carrying or conveying such goods, or any of them, shall, besides the loss of his cattle and carriages, also forfeit and lose the sum of ten pounds, and be committed to the county gaol for one month, by any justice of the peace for the county where the offence is committed or the offender shall be found. And if any person or persons whatsoever shall counterfeit forge erase or in any wise alter any such certificates or duplicate thereof as are directed by this act, or shall cause or procure the same, or either of them, to be counterfeited erased or altered in any respect, he she or they so offending shall forfeit and lose the sum of one hundred pounds for every offence, to be sued for, recovered, levied and divided, in the manner as herein after is expressed.

Penalties on
carrier.

The package
to be marked.

XXIII. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, no tobacco or tobacco stalks exceeding the quantity of twenty four pounds weight, nor any snuff exceeding ten pounds weight, shall be conveyed or carried by land from any place in *Great Britain*, to any other place in *Great Britain*, in any hoghead, cask, chest or package, unless such hoghead, cask, chest or package, be stamped or marked on the outside with the respective words, *Tobacco*, *Tobacco stalks*, or *Snuff*, in large letters, not less than three inches in length, under the penalty and forfeiture of all such tobacco, tobacco stalks, or snuff, with the package thereof, and one shilling for every pound weight thereof, to be paid by the owner of such tobacco tobacco stalks or snuff.

XXVII. And

XXVII. And be it enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, all tobacco, tobacco stalks, and snuff, which shall be seized and condemned, shall be burnt and destroyed in the presence of the collector and comptroller of the customs for the port where such tobacco shall happen to be at the time of such condemnation, or in the presence of such officer as shall be appointed by them for that purpose; and if there shall be no such officer of the customs at the place where such tobacco shall be at the time of the condemnation thereof, then in the presence of the collector or supervisor of excise of the district in which such place is situate: and that all rewards or allowances, to which the officer or officers who shall seize and prosecute the same are intitled to by law, shall be paid by the receivers general of the customs at *London* or *Edinburgh* respectively, or by the respective collector in the out-ports where such tobacco tobacco stalks or snuff was seized and burnt or destroyed, to such officer or officers, out of any of the duties or revenues arising from the customs applicable to incidents; that is to say, if it is tobacco or tobacco snuff so burnt and destroyed, the same shall be paid at and after the same rate and proportion as if the said tobacco or tobacco snuff had been sold on condemnation for six pence *per* pound; and if it is tobacco stalks, or damaged tobacco, then the officer so seizing shall have and be intitled unto one penny *per* pound for every pounds weight of tobacco stalks or damaged tobacco so condemned and burnt, in lieu of all other allowances.

Tobacco, &c.
seized and
condemned to
be burnt.

Rewards to be
paid out of
the customs.
*See 3 Geo. 3.
c. 22. § 2.*

XXVIII. Provided always, that the officers of customs or excise respectively, in whose presence the same shall be burnt, shall certify to the commissioners of the customs in such part of the united kingdom where the same shall be burnt, the exact quantity so burnt, whereupon the said commissioners shall grant their order for the payment of the said rewards or allowances in manner above mentioned; and if the same shall have been burnt in the presence of such officer of excise, then the said commissioners shall order the same to be paid by the receivers general of the customs in either part of the united kingdom, as the same shall happen.

XXXIII. And be it further enacted by the authority aforesaid, that one moiety of the several penalties and forfeitures in this act before mentioned, shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person and persons as shall inform prosecute or sue for the same; and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon, tried, heard and determined, in any of his Majesty's courts of record at *Westminster*, if the offence shall be committed in *England*, or if the offender or offenders be in *England* at the time of commencing the prosecution; or in the court of exchequer at *Edinburgh*, if the offence shall be committed in *Scotland*, or if the offender or offenders be in *Scotland* at the time of the commencing the prosecution; at the election of the commissioners of his Majesty's customs in that part of the said united kingdom where the offence or offences shall be committed; wherein no essoin, protection, wager of law, or more than one imparlance shall be allowed; any law usage or custom to the contrary notwithstanding.

Application
and recovery
of penalties.

XXXIV. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act, and the special matter in evidence, at any trial to be had thereupon; and that the same was done in pursuance of and by authority of this act; and if it shall appear so to have been done, then the jury shall

General issue.

Treble costs.

find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases by law.

Anno vicesimo sexto

G E O R G I I II. Regis.

C A P. XIII.

An Act for the more effectually preventing the fraudulent Removal of Tobacco by Land or Water, and for the Ease of the fair Trader in Tobacco; and for ascertaining the Rates payable for the Portage of certain Letters; and for amending and explaining the Laws relating to the Sale of Spirituous Liquors by Retail.

24 Geo. 2.
C. 41.

WHEREAS the several provisions for preventing the fraudulent removal of tobacco by land or water, contained in an act made in the twenty fourth year of his present Majesty's reign, intituled *An act for the more effectual securing the duties upon tobacco*, have commencement from the twenty ninth day of September one thousand seven hundred and fifty one; notwithstanding which provisions, such tobacco as was imported before that time hath been or may be removed by land or water, otherwise than by the said act is directed; inasmuch as the same, having been imported before that time, cannot be subject to the regulations prescribed by the said act: and whereas the continuance of this liberty may encourage the importers or possessors of uncustomed tobacco, to pretend that the same was imported before the said twenty ninth day of September one thousand seven hundred and fifty one; and under that pretence, tobacco imported since that time, and tobacco stalks stripped, and snuff manufactured therefrom, may be removed otherwise than by the said act is directed, to the great prejudice both of the public revenue and of the fair trader: and whereas it may reasonably be supposed that all such tobacco as was imported, and was stock in hand before that time, hath been or might have been since disposed of: now, for preventing frauds equally injurious to the public revenue and the fair trader; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of June one thousand seven hundred and fifty three, no tobacco imported into Great Britain before the said twenty ninth day of September one thousand seven hundred and fifty one, and no tobacco stalks stripped, or snuff manufactured from tobacco so imported, shall be permitted to be removed by land or water; upon pain that all such tobacco tobacco stalks or snuff so removed shall be forfeited, and shall and may be seized and prosecuted, and after condemnation burnt and destroyed by such persons, and in such manner and form, and with such rewards for seizing the same, as by the said act is directed in relation to any tobacco tobacco stalks or snuff, on the removal whereof certificates are by the said act required.

II. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any officer of the customs or excise to seize

seize and prosecute any tobacco, tobacco stalks, or snuff, which shall be removed from one place to another in greater quantities than by the said act are allowed, and shall not be attended with such certificates as by the said act are required. And the proof that such tobacco tobacco stalks or snuff had before been removed from the port of importation with a proper certificate, and that the duties payable thereon had been paid or secured, shall be upon the claimer or claimers of the tobacco tobacco stalks and snuff so seized, and not upon the officer or officers so seizing and prosecuting the same.

Tobacco, &c. removed without certificate, may be seized, &c.
Proof to lie on the claimer.

III. Provided always, that nothing in this act or in the said act contained, shall extend to prohibit the exportation to parts beyond the seas of any tobacco which hath been imported before the twenty ninth day of *September* one thousand seven hundred and fifty one, and shall be exported at any time before the twenty ninth day of *September* one thousand seven hundred and fifty four, from any port where the same shall be on the first day of *June* one thousand seven hundred and fifty three.

IV. Provided also, that if on the back of any certificate to be granted by virtue of the said act for removing or carrying any tobacco tobacco stalks or snuff by land, the inn from whence the same shall be carried shall be described, such certificate shall be as effectual, to all intents and purposes, as if the name of the person by whom the same shall be carried or conveyed, were inserted thereon; any thing in the said act to the contrary thereof in any wise notwithstanding.

The inn from whence tobacco is carried, to be indorsed on the certificate.

V. Provided also, that every certificate to be granted by virtue of the said act, for removing or conveying tobacco tobacco stalks or snuff to be carried by land or by water from one port or place to another, shall be, and be deemed, a proper certificate for that purpose, although in such certificate the name or names of the person or persons by whom the said tobacco was imported, or by whom the duties payable thereon were paid or secured, be not inserted therein, so as every other requisite directed by the said act in case of such removal be observed, and the name or names of the importer or importers of such tobacco be retained and expressed in the bill or bills from which such certificates are in the accustomed manner prepared; such bill or bills to be delivered to the collector or other chief officer or officers of the port where the said tobacco shall have been imported; any thing in the said act to the contrary thereof in any wise notwithstanding.

Importer's name, or person who paid the duties, need not be inserted.

VI. Provided also, that the second purchaser of any entire hoghead of unmanufactured tobacco shall and may be intitled to the benefit of a certificate, on the removal of any such tobacco, or of any stalks stripped, or any snuff or manufactured tobacco made therefrom, by land or by water, in like manner as certificates by the said act are directed to be granted to the first purchaser from the importer: and that in all such certificates so to be granted to such second purchaser of any entire hoghead or hogheads of such tobacco, the name of the importer or importers, seller or sellers thereof, may be omitted; provided that the seller to such second purchaser shall have delivered to the collector or other chief officer of the port where such tobacco shall have been imported, such and the like account as the importer or importers thereof are by the said act required to give.

Second purchaser to have a certificate.

VII. And whereas by an act made in the ninth year of the reign of her late Majesty Queen *Anne*, intituled, *An act for establishing a general post office for all her Majesty's dominions, and for settling a weekly sum out of the revenues thereof for the service of the war, and other her Majesty's occasions*, the post master general, and his deputy and deputies, is and are authorized to demand, have, receive and take, for the portage and conveyance of every single letter or piece of paper sent to and from the general post office in *London*, to and from any parts or places in *Great Britain*, or the kingdom of *Ireland*, certain rates in the said act mentioned; and whereas one or more writ or writs, or other proceedings

Post Office.

proceedings at law, are frequently sent inclosed in a letter, or wrote upon one and the same piece of paper with a letter; be it declared and enacted by the authority aforesaid, that every such writ and every such proceeding at law, shall be rated taxed and paid for as a several and distinct letter, according to the rates mentioned in the said act.

VIII. And whereas patterns of cloth silk stuff, and small samples of other sorts of goods, and other things, not being paper, are frequently sent inclosed in a single letter or piece of paper; be it declared and enacted by the authority aforesaid, that for every single letter or cover containing one or more paper or papers with patterns, or containing one or more pattern or patterns of cloth silk or stuff, or one or more sample or samples of any other sort of goods, or one or more piece or pieces of any other sort of thing inclosed therein or affixed thereto, though not paper, if the same together do not weigh an ounce weight, the rates payable by the said act for a double letter shall be paid, and no more.

26 Geo. 2.
c. 8. § 9, 10,
11.

IX. And whereas by an act made in the sixteenth year of his Majesty's reign, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same, and for laying other duties on spirituous liquors, and on licences to retail the said liquors*, it is enacted, that no licence shall be granted to any person or persons whatsoever for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or ale-houses, and that if any such licences shall be granted to any other persons, the same are thereby declared void to all intents and purposes; and it is thereby also enacted, that if any person or persons shall presume or offer to retail any of the said spirituous liquors without taking out such licence as is therein mentioned, and renewing the same yearly, in manner therein mentioned, he she or they shall respectively forfeit and lose the sum of ten pounds for each offence; and in case such person or persons shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded, it shall and may be lawful for any one or more justice or justices of the peace of any county, riding, division, city or liberty, upon information upon oath being made before him or them of such refusal or neglect, by warrant under his or their hand and seal, or hands and seals, to commit such person or persons to the house of correction for the county, riding, division, city, or liberty, wherein such person or persons shall reside, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons shall not be discharged until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months; and that nothing in the said act shall extend, or be construed to enable any person or persons to sell any spirituous liquors or strong waters by retail, unless such person or persons be first licensed to sell ale, by two or more of his Majesty's justices of the peace for the county, riding, division, city or liberty, wherein such person or persons shall sell the said liquors, under the hands and seals of the said justices; and whereas by one other act made in the seventeenth year of his Majesty's reign, intituled *An act for granting to his Majesty the surplus or remainder of the monies arisen or to arise by the duties on spirituous liquors, granted by an act of the last session of Parliament, and for explaining and amending the said act in relation to the retailers of such liquors, and for establishing an agreement with the united company of merchants of England, trading to the East Indies*, it is enacted, that in case where a licence shall have been granted for retailing spirituous liquors to any person who shall at the time of granting such licence keep a tavern, victualling-house, inn, coffee-house or ale-house, if such person so licensed shall afterwards during the time of continuing such licence exercise the trade of a distiller grocer or chandler, or keep a brandy shop or shops

17 Geo. 2.
c. 17, § 18, 21.

shops for sale of spirituous liquors, the licence granted in every such case shall be void; and such persons retailing spirituous liquors afterwards, shall forfeit ten pounds for every such offence, notwithstanding such licence so obtained; and that no licence for retailing spirituous liquors shall authorize any person to whom the same may be granted to sell such spirituous liquors in any other place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell at the time of granting such licence, which penalties by virtue of the said act made in the seventeenth year of his present Majesty's reign may be mitigated by such ways means and methods as any penalty or forfeiture may be mitigated by any law or laws of excise; and whereas in and by a clause in an act of Parliament made in the twenty-fourth year of his present Majesty's reign, intituled *An act for granting to his Majesty an additional duty upon spirituous liquors, and upon licences for retailing the same, and for repealing the act of the twentieth year of his present Majesty's reign, (intituled An act for granting a duty to his Majesty to be paid by distillers, upon licences to be taken out by them for retailing spirituous liquors) and for the more effectually restraining the retailing of distilled spirituous liquors, and for allowing a drawback upon the exportation of British made spirits, and that the parish of Saint Mary le Bon in the county of Middlesex shall be under the inspection of the head office of excise*, reciting, that it may be doubted whether the said penalty of ten pounds can be recovered within the limits of the head office of excise in *London*, before a justice or justices of the peace; it is thereby declared and enacted, that the said penalty may be recovered, and any person retailing spirituous liquors without a licence within the limits of the said head office, may be convicted before any justice of the peace for the city county or liberty where the offence shall be committed, as well as before the commissioners of excise; and that such penalty shall not in any case, either by the said commissioners or justices of the peace, be mitigated or reduced below the sum of five pounds; and whereas, notwithstanding the last recited clause, it may be doubted whether the justices of the peace acting in the several places which are not within the limits of, or under the immediate care inspection and management of the said head office of excise, may not mitigate or reduce the said penalties of ten pounds below the sum of five pounds; now, to obviate such doubt, be it enacted and declared by the authority aforesaid, that the said penalties of ten pounds shall not in any case, be mitigated or reduced below the sum of five pounds, either by the commissioners of excise or the justices of the peace, whether such justices act within or without the limits of the said head office of excise.

Penalties of
10 l. for retail-
ing without
licence, not to
be mitigated
below 5 l.

X. And whereas by one other clause in the said act of Parliament, made in the twenty fourth year of his present Majesty's reign, it is enacted, that no licence for the selling by retail of spirituous liquors, shall be granted within the limits of the head office of excise in *London*, but to such as shall occupy a tenement or tenements of the yearly value of ten pounds or upwards, and for which they shall accordingly be rated, and pay in the parish rates; and that no licence shall be of any avail to any person not so qualified, or for any longer time than the person so licensed shall be qualified as aforesaid, but shall be absolutely void; and whereas it is the true intent and meaning of the said clause, that no licence for retailing spirituous liquors be granted within the limits of the head office of excise in *London*, to any person but to such as are sufficient and of ability to occupy a tenement or tenements of the yearly value of ten pounds or upwards, and such rate and payment to the church and poor, is intended only as an additional proof of such sufficiency; and whereas within the limits of the head office of excise in *London*, there are several persons who keep taverns, victualling-houses, inns, coffee-houses or ale-houses, for which they pay considerably more than ten pounds a year, but such persons are not rated and do not pay accordingly to the church and poor for the same, such taverns, victualling-houses, inns, coffee-houses and ale-houses, being situate in places where occupiers of

Within the limits of the head office, licences to persons renting houses of 12 l. per annum.

houses or tenements are not rated or rateable to the church and poor; be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and fifty three, it shall and may be lawful to and for his Majesty's commissioners of excise, and their officers respectively, within the limits of the said head office of excise in *London*, to grant and deliver licences for the retailing of spirituous liquors, pursuant to the directions of the said several acts of Parliament made in the sixteenth and twenty fourth years of his present Majesty's reign, or either of them, to any person or persons within the limits of the said head office of excise in *London*, applying for such licence or licences, who shall at the time of his her or their application for the same, in any tenement situate in any place where the occupiers of houses or tenements are not rated or rateable to the church and poor, keep a tavern, victualling-house, inn, coffee-house or ale-house, for which he she or they respectively shall, to the satisfaction of the said commissioners of excise, make it appear that he she or they do really and *bona fide* pay the full yearly rent or sum of twelve pounds or upwards, without any deduction or abatement whatsoever, although the person or persons so applying for such licence or licences, be not actually rated, and do not pay to the church and poor for the same accordingly.

XI. Provided always, and it is hereby enacted and declared, that every person to be licensed for the retailing of spirituous liquors, pursuant to this act, shall be subject to all other provisions of the several laws now in force, in any wise relating to the retailing of spirituous liquors, or to the licensing the retailers thereof, and on breach of the said provisions or any of them, shall be subject and liable to the like penalties forfeitures and punishments, in the same manner as other retailers of spirituous liquors now are; and all and every person and persons authorized to put the said laws in execution, against the offenders acting contrary to them, or any of them, are hereby authorized and required to put the said laws and each of them in execution, against every person to be licensed as aforesaid, who shall offend against the said laws, or any of them.

24 Geo. 2.
c. 40. § 22.

XII. And whereas in and by one other clause in the said act of Parliament, made in the twenty fourth year of his Majesty's reign, it is enacted, that from and after the first day of *July* one thousand seven hundred and fifty one, no person whatsoever, being a common brewer of ale or beer, or inn-keeper distiller or other seller of or dealer in any kind of spirituous liquors, or who is or are, or shall be interested in any of the said trades or businesses, shall, during such time as he or they shall be such common brewer, inn-keeper, distiller or other seller of or dealer in spirituous liquors, or interested in any of the said trades or businesses, be capable or have any power to act, or shall be directly or indirectly concerned in acting as a justice of the peace, in any matter or thing whatsoever, which shall any ways concern the execution of the powers or authorities given or granted by any act or acts of Parliament in any wise relating to distillers or makers of low wines spirits or strong waters for sale, or to the duty or duties imposed on low wines spirits or strong waters, or any other kind of spirituous liquors whatsoever, or to the granting licences to the retailers of spirituous liquors; and whereas notwithstanding the last recited clause, it is doubted whether common brewers of ale or beer, or inn-keepers distillers or other sellers of or dealers in any kind of spirituous liquors, or who are or shall be interested in any of the said trades or businesses, being justices of the peace, may not grant licences to the retailers of beer or ale, which licence is one of the necessary requisites to intitle such retailers to apply for a licence to retail spirituous liquors; and whereas it is reasonable that such persons, and also victuallers and malsters, being justices of the peace, should be restrained from granting licences to retail beer and ale; be it declared and enacted by the authority aforesaid, that from and after the said twenty fourth day of

June one thousand seven hundred and fifty three, no justice of the peace, being a common brewer of ale or beer, inn-keeper or distiller or other seller of or dealer in ale or any kind of spirituous liquors, or interested in any of the said trades or businesses, or being a victualler or malster, shall during such time as he shall be such common brewer, inn-keeper, distiller, victualler or malster, or other seller of or dealer in ale or spirituous liquors, or interested in any of the said trades or businesses, be capable or have any power to grant any licence or licences to any person or persons whatsoever, for selling ale beer or any other liquors by retail; and in case any such justice or justices shall, contrary to the true intent and meaning hereof, presume to grant any such licence, the same shall be and is hereby declared to be null and void to all intents and purposes whatsoever.

Justices being
brewers, &c.
not to grant
licences for re-
tailing ale, &c.
For the manner
of licensing ale-
houses by justices
of peace, See
5 Edw. 6.
c. 25. & 26
G. 2. c. 31.

Anno vicefimo sexto

GEORGI II. Regis.

C A P. XXXI.

An Act for regulating the Manner of licensing Ale-houses in that Part of Great Britain called England; and for the more easy convicting Persons selling Ale, and other Liquors, without Licence.

WHEREAS the laws concerning ale-houses inns and victualling-houses, and the licensing thereof, are defective and insufficient for correcting and suppressing the abuses and disorders frequently done and committed therein, and also for the conviction and due punishment of persons taking upon themselves to sell ale beer or other liquors by retail without licence; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that upon granting licences by justices of the peace to any person to keep an ale-house inn victualling-house, or to sell ale beer and other liquors by retail, every such person shall enter into a recognizance to the King's Majesty, his heirs and successors, in the sum of ten pounds, with two sufficient sureties, each in the sum of five pounds, or one sufficient surety in the sum of ten pounds, under the usual condition, for maintenance of good order and rule within the same; and in case the person applying for such licence shall be hindered through sickness or infirmity, or any other reasonable cause, to be allowed by the said justices of the peace, to attend in person at the meetings of the same justices for granting the said licences, then that it shall and may be lawful for them to grant such licence, upon two sufficient sureties entering into such recognizance, each in the penalty of ten pounds, for performance of the condition of the said recognizance; which said recognizance, with the condition thereof, fairly written or printed, shall forthwith, or at the next general or quarter session of the peace at farthest, after granting such licences, be sent or returned to the clerks of the peace, or persons acting as such, for every county, riding, city, liberty, or town corporate, in that part of *Great Britain* called *England*, wherein such licences shall be granted, under the hands of the justices of the peace before whom such recognizances were taken, to be by the said clerks of the peace, or such other person acting as such, duly entered or filed amongst the records of the sessions of the peace; and that for every such licence granted without taking such recognizance, and for every such recognizance taken, and not sent or returned as aforesaid, every justice of the peace signing such licence, shall forfeit the sum of three pounds, six shillings, and eight pence.

Justices licensing ale-houses, &c. to take recognizance.
The keeping an ale-house without licence by two justices, is prohibited by 5 Edw. 6. c. 25. and subsequent statutes.

II. And,

To whom licences may be granted.

II. And, for the better preventing disorders in ale-houses, be it further enacted, that no licence to keep the same shall be granted to any person not licensed the year preceding, unless such person produce, at the general meeting of the justices in *September*, a certificate under the hands of the parson vicar or curate, and the major part of the churchwardens and overseers, or else of three or four reputable and substantial house-holders and inhabitants of the parish or place where such ale-house is to be, setting forth that such person is of good fame, and of sober life and conversation; and it shall be mentioned in such licence that such certificate was produced, otherwise such licence shall be null and void.

Licensed person dying, successor may keep on the house.

29 Geo. 2.
c. 12. § 23.

III. Provided nevertheless, that if any licensed person shall die or remove from an ale-house, it shall be lawful for the person succeeding to such house, to keep on the said ale-house during the residue of the term of such licence, on condition that within thirty days after such death or removal, such person obtain such certificate as aforesaid, to be signed by some neighbouring justice in order to its being produced at the next general meeting in *September*; and if such certificate be not so obtained and signed within the said thirty days, then immediately from and after the expiration thereof, such licence shall be null and void. And no licence shall intitle any person to keep an ale-house in any other place than that in which it was first kept by virtue of such licence, and such licence, with regard to all other places, shall be null and void.

Licence relates to one house only.

2 Geo. 2.
c. 28. § 11.

IV. Whereas by an act made in the second year of his present Majesty's reign, intituled *An act to revive the laws therein mentioned*, amongst other things it was enacted, that no licence shall be granted to any person to keep a common inn or ale-house, or to retail any brandy or strong waters, but at a general meeting of the justices of the peace acting in the division where the said person dwells, to be holden on the first day of *September* yearly, or within twenty days after, or at any other general meeting of the said justices to be holden for the division wherein the said person resides; which regulation, by reason of the last mentioned provision, has been found by experience not to have the effect intended by the said regulation; be it therefore enacted by the authority aforesaid, that the last before mentioned provision shall be and is hereby repealed; and that from henceforth no licence for the purposes aforesaid shall be granted but on the first day of *September* yearly, or within twenty days after; and that such licence shall be made for one year only, to commence on the twenty ninth day of the said *September*; and that the day and place for granting such licences shall be appointed by two or more of the justices acting for the division, by a warrant under their hands and seals, at least ten days before such meeting, directed to the high constable or high constables of the said division, requiring him or them to order his or their respective petty constables, or other peace officers, to give notice to the several inn-keepers and ale-house-keepers within their respective constablewicks, of the day and place of such meeting; and all licences hereafter granted at any other time or place, shall be null and void to all intents and purposes whatsoever.

Licences to be granted in *September*, and for one year only.

29 Geo. 2.
c. 12. § 24.

Recognizances to be registered.

V. And be it further enacted, that the clerks of the peace shall keep a register or calendar of all the recognizances so sent or returned, and shall deliver, or cause to be delivered, to the justices of the peace at their general meetings in *September* every year for granting licences in each division or place, a true copy of such register or calendar; and that for every recognizance there shall be paid by the clerk or clerks of the justices taking such recognizances, to the said clerks of the peace, as their fee for filing or recording the said recognizance, and for making and delivering copies of the said register or calendar thereof as aforesaid, the sum of one shilling, and no more; which shall be paid to the clerks of the said justices, by the persons licensed, over and above the fees payable to the said justices clerks.

VI. And

VI. And be it enacted by the authority aforesaid, that the said forfeitures Forfeitures for licensing without recognizances. for granting licences without taking recognizances, shall and may be sued for and recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, for the use of the person or persons who shall sue or prosecute for the same, together with costs of suit; wherein no essoin, wager of law, or more than one imparlance, shall be allowed.

VII. And be it further enacted by the authority aforesaid, that any justice Forfeiture of recognizance. of the peace of any county, riding, city, liberty, or town corporate, wherein such licence shall be granted, upon complaint or information that such licensed person hath done or committed any act offence or misdemeanor, whereby, in the judgement of the said justice, such recognizance may be forfeited, or the condition thereof broken, may by summons under his hand and seal, require such person so complained of or informed against, to appear at the next general or quarter session of the peace for the said county, riding, city, liberty, or town corporate, then and there to answer to the matter of such complaint or information; and also may bind the person or persons who shall make such complaint or information, or any other person or persons, in a recognizance to appear at such general or quarter session, and give evidence against such person so complained of or informed against: and the justices of the peace, in their general or quarter sessions, shall have power to direct the jury which shall attend at such sessions for the trial of traverses, or some other jury of twelve honest and substantial men, to be then and there impanelled by the sheriff, without fee or reward, to inquire of the misdemeanor charged in the said complaint or information; and if such jury shall find that the person so complained of or informed against, hath done any act whereby the condition of his recognizance is broken, such act being specified in such complaint or information, it shall and may be lawful for the court at such general or quarter sessions to adjudge such person guilty of the breach of such recognizance; which verdict and adjudication shall be final to all intents and purposes; and thereupon the said justices shall order The recognizance to be estreated into the exchequer. the recognizance entered into by such offender to be estreated into his Majesty's court of *Exchequer*, to be levied to his Majesty's use; and that the said person, the condition of whose recognizance shall be so adjudged to be broken and forfeited, shall, from and after such adjudication, be utterly disabled to sell any ale, beer, cyder, perry, spirituous liquors or strong waters, for the space of three years: and any licence or licences granted or to be granted to such person during such term, shall be void and of none effect.

VIII. Provided, that the said justices may at the request of the prosecutor or party so complained of or informed against, or either of his or her sureties, if they shall see just, adjourn the hearing and trial of the said complaint or information to the then next general or quarter sessions of the peace, where the same shall be finally determined.

IX. And whereas many persons presume to sell ale, beer, cyder, perry or other liquors, without such licence as is required by law for selling the same; and it is difficult, by reason of many evasions that are made use of, and by some defects in former laws, to convict such offenders; be it therefore enacted, that where any justice of the peace shall suspect that any alehouse-keeper victualler or retailer sells ale, beer, cyder or perry, without such licence, it shall and may be lawful for such justice to call such suspected person before him, and also any excise officer or gager, to produce before such justice his stock book, or other account which such officer keeps, of the charge or survey of such suspected person in respect of any of the liquors aforesaid; and likewise to examine such excise officer or gager upon oath, touching the manner in which such officer surveys or charges such suspected person in respect of any of the liquors aforesaid, or how or in what manner such suspected person actually pays the duties for any of the said liquors; and if it shall appear by such stock book or other account, or by the examination of Justice may summon a suspected victualler and gager, and the officer who surveys him.

the said officer or gager, that such person so suspected of selling any of the liquors aforesaid, is surveyed as a victualler or retailer, and is charged with the same duties that victuallers and retailers are usually charged with, and pay, for any of the liquors aforesaid, and is not intitled to the allowance or abatement given to common brewers, then; and in such case, such suspected person shall be deemed an ale-house-keeper, victualler, retailer or seller of any of the liquors aforesaid, to all intents and purposes, as if the same had been proved by two witnesses.

Penalty of not appearing, &c.

X. And be it further enacted, that if any person shall make information before any one justice of the peace, and shew probable cause that he suspects that any person sells ale beer or other liquors without a licence from two justices; it shall and may be lawful to and for such justice to call such suspected person before him, and also to summon any other person or persons as evidence, to prove the charge against such suspected person: and if such person so summoned shall refuse to appear, or, when appearing, shall refuse to be examined upon oath, and give evidence as aforesaid, such person or persons shall forfeit the sum of ten pounds; to be levied by distress and sale of the goods and chattles of such offender or offenders, by warrant under the hand and seal of such justice, rendering to him or them the overplus, after charges of the said distress and sale deducted; to be paid to the overseers for the use of the poor of the parish or place where such person or persons so offending shall live.

Persons disabled to sell ale, &c. disabled to sell spirits.

XI. And be it further enacted, that if any person shall be disabled, by conviction, to sell ale, beer, cyder or perry, such person shall, by the same conviction, be also disabled to sell any spirituous liquors or strong waters, any licence before obtained for that purpose notwithstanding; and every licence granted to the person so convicted, to sell ale, beer, cyder, perry, spirituous liquors, strong waters, or any of them, from the time of such conviction, shall be null and void; and every person selling ale, beer, cyder, perry, spirituous liquors, strong waters, or any of them, during the term of such disability, shall be subject to all or such of the penalties as are respectively inflicted by law for selling ale, beer, cyder, perry, spirituous liquors, strong waters, or any of them, by retail without a licence: and in all prosecutions of such offenders, a certificate from the clerk of the peace, or person acting as such, of any such conviction, shall be legal evidence; which certificate such clerk of the peace or person shall grant on demand, without fee or reward.

Penalty of selling, ale, &c. without licence.

XII. And be it further enacted, that every person so convicted of the offence of selling ale beer or other liquors, without a licence from two justices of the peace, shall, for every such offence, forfeit the sum of forty shillings; and for every such second offence, shall forfeit the sum of four pounds; and for every such third offence, shall forfeit the sum of six pounds; all which said respective forfeitures shall and may be levied by distress and sale of the goods and chattles of every such offender (rendering to him the overplus, after charges of the said distress and sale deducted) by warrant under the hand and seal of the justice convicting such offender; and shall be paid one moiety thereof to the informer, and the other moiety thereof to the overseers of the poor, for the use of the poor of the parish or place where such offence was committed; and if no sufficient distress shall be found whereon to levy the said respective forfeitures, then the said justice of the peace shall and may commit every such offender so respectively convicted as aforesaid, to the common gaol or other prison, or house of correction within his jurisdiction, without bail or mainprize, for the space of one month, for the first offence; and for the second offence, for the space of two months; and for the third offence, until such offender shall be discharged by order of the court of general quarter sessions.

Conviction to be certified to the sessions.

XIII. And be it further enacted, that every conviction of any offender for selling ale beer or other liquors without such licence, or after being disabled

abled to sell as aforesaid, shall be certified by the justice of the peace making the same, to the next general or quarter session of the peace, to be filed or entered amongst the records of the said session; and that such conviction shall and may be drawn up and certified in the following form of words, as the case shall happen, or in any other form of words to the same effect, *mutatis mutandis*, that is to say,

Middlesex. } A B. is convicted on his or her own confession, or, on the oath of
of having sold ale beer or other liquors, in the parish
of in this county, on the day of
without being licensed thereto according to law, or, after being disabled to sell
(as the case may be.) Given under my hand and seal this day
of

And there shall be added, that the same is the first second or third conviction. Which said conviction, in the same or the like form of words, shall be good and effectual in law to all intents and purposes, and shall not be quashed set aside or adjudged void or insufficient, for want of any other form or words whatsoever.

XIV. Provided always, that such offender who shall be punished by virtue of this act, shall not be punished again for the same offence by any former act; and that such offender who shall be punished by virtue of any former act, shall not be punished again for the same offence, by virtue of this present act, or any thing herein contained.

XV. Provided always, that this act, or any thing herein contained, shall Universities; not in any wise be prejudicial to the privilege of licensing taverns, and other public houses, claimed by the two universities of that part of *Great Britain* called *England*, or either of them, nor to the chancellor masters and scholars, or any officers of the same, or their successors, but that they may use and enjoy such privilege as they have heretofore lawfully used and enjoyed; any thing herein contained to the contrary notwithstanding.

XVI. Provided always, that nothing herein contained shall extend or be The times of construed to extend to alter the time or times of granting licences for keep- licensing inns ing of common inns or ale-houses, or to oblige persons not licensed the year altered. in towns, not preceding to produce certificates, in any city or town corporate.

XVII. Provided always, and be it enacted by the authority aforesaid, that Parishioner a any person shall be deemed a competent witness, and be admitted to give witness. evidence upon any information or complaint for any offence committed against this act, notwithstanding such person be an inhabitant of or liable to be charged to the payment of any rates or assessments for the relief of the poor of any parish or place where such offence shall be committed.

Anno vicefimo fexto

GEORGE II. Regis.

C A P. XXXII.

An Act for continuing feveral Laws relating to the Punifhment of Perfons going armed or difguifed in Defiance of the Laws of Customs or Excife; to the Drawback of the Duties upon Copper Bars exported; and to the Duties upon Foreign-made Sail Cloth; and alfo for Encouragement of the Silk Manufactures; and for taking off feveral Duties on Merchandizes exported; and for encouraging the Trade of the Sugar Colonies in America; and for vacating the Security for the Duty on Salt loft in any River, or in Port, after fhipped; and for enlarging the Time for proving the Loss of Salt; and for Relief of Masters of Ships with Refpect to the Importation of Soap and Candles, contrary to an Act made in the Twenty third Year of His Majefty's Reign; and alfo for the more effectual Payment of the Bountie upon Britifh-made Sail Cloth; and to impower the Commiffioners of the Treafury to direct the Payment of the Bounty to John Henniker, and others, upon Four Ships fitted out for the Whale Fishery, and loft in the Greenland Seas; and alfo to Philip How, and others, upon Two Ships employed in the faid Fishery, notwithstanding fome of the Forms required by Law in fitting out fuch Ships, were not complied with.

[So much as relates to the clandestine importation of Candles Soap or Starch.]

23 Geo. 2.
c. 21. § 27.

SECT.
VIII.

AND whereas by an act made in the twenty third year of his prefent Majefty's reign, for enforcing the laws againft the clandestine importation of foap candles and ftarch into this kingdom, a penalty of fifty pounds is laid upon the mafter mate or other perfon taking the charge or command of any fhip or veffel, wherein any candles foap or ftarch fhall be brought or imported contrary to the faid act; and power is given to the commiffioners of excife and juftices of the peace before whom any informations for the penalties impofed by the faid act fhall be heard and determined, to mitigate the fame where they fhall fee caufe, fo as fuch mitigation do not reduce the penalty to lefs than one fourth part thereof, over and above the cofts and charges of the officers, as well in making the difcovery, as in the profecution of the fame; and whereas the mafters or other perfons having the charge of fhips or veffels, are liable to the penalty inflicted by the faid act for importing candles foap or ftarch otherwife than by the faid act is prefcribed, although fuch candles foap or ftarch were put on board without the knowledge or privity of fuch mafters or other perfons aforefaid, by the mariners ferving on board fuch fhips or veffels; and it is reasonable that fuch mafters or other perfons fhould be indemnified againft the penalty to which they are by the faid act made liable, for the offences committed by the faid mariners; be it therefore enacted by the authority aforefaid, that when any information fhall be brought againft the mafter mate or other perfon having the charge of any fhip or veffel, for recovery of the penalty inflicted by the faid act, for importing candles foap or ftarch otherwife than by the faid act is prefcribed, it fhall be lawful for fuch mafter mate or other perfon, to ftop and detain the wages of the mariners and

Wages of mariners may be detained for importing candles, &c. clandestinely.

men

men serving on board such ship or vessel, until such information shall be heard and determined; and if upon the hearing and determination thereof, it shall appear that such candles soap or starch were put on board such ship or vessel by any of the mariners or men serving therein, without the knowledge or privity of the master mate or other person having the charge of such ship or vessel, it shall be lawful for such master mate or other person aforesaid, to keep and retain in his hands so much of the wages of the mariners and men serving on board such ship or vessel, who shall be found guilty of or privy to such offence, as will be sufficient to answer and satisfy the penalty inflicted upon such master mate or other person aforesaid, who shall be and is hereby indemnified for so doing.

Anno vicefimo feptimo

GEORGI II. Regis.

C A P. XX.

An Act for the more eafy and effectual proceeding upon Distreffes to be made by Warrants of Juftices of the Peace.

Juftices to limit in their warrants of diftrefs, the time for fale,

not lefs than 4, nor more than 8 days.

Officer to deduct the charges of keeping;

Overplus to be returned to the owner.

Provisions relating to tythes 7 & 8 Will. 3. c. 34.

1 Geo. 1. c. 6.

WHEREAS by many acts of Parliament, juftices of the peace are impowered to iffue warrants for the diftrefs and fale of goods and chattles, but the charges of diftraining keeping and fale of fuch goods and chattles are not provided for in all the faid acts, nor is there a time in all cafes limited for the fale thereof, whereby inconveniencies have arifen; therefore for remedy thereof, be it enacted by the King's moft excellent Majefty, by and with the advice and confent of the Lords fpiritual and temporal, and Commons, in this prefent Parliament afsembled, and by the authority of the fame, that in all cafes where any juftice or juftices of the peace is or are, or fhall be required or impowered by any act or acts of Parliament now in force, or hereafter to be made, to iffue a warrant of diftrefs for the levying of any penalty inflicted, or any fum of money directed to be paid, by or in confequence of fuch act or acts, it fhall and may be lawful for the juftice or juftices granting fuch warrant, therein to order and direct the goods and chattles fo to be diftrained, to be fold and difpofed of, within a certain time to be limited in fuch warrant, fo as fuch time be not lefs than four days, nor more than eight days, unlefs the penalty or fum of money for which fuch diftrefs fhall be made, together with the reasonable charges of taking and keeping fuch diftrefs be fooner paid.

II. And be it further enacted, that the officer making fuch diftrefs, fhall and is hereby impowered to deduct the rea'onable charges of taking keeping and felling fuch diftrefs, out of the money arifing by fuch fale; and the overplus (if any) after fuch charges and alfo the faid penalty or fum of money fhall be fully fatisfied and paid, fhall be returned on demand to the owner of the goods and chattles fo diftrained; and the officer executing fuch warrant, if required, fhall fhew the fame to the perfon whole goods and chattles are diftrained, and fhall fuffer a copy thereof to be taken.

III. Provided always, that nothing herein contained fhall extend, or be construed to extend, to alter or repeal any of the provisions or directions relating to diftresses to be made for the payment of tythes and church rates by the people called *Quakers*, contained in an act paffed in the feventh and eighth years of his late Majefty King *William* the third, intituled *An act that the folemn affirmation and declaration of the people called Quakers, fhall be accepted inftead of an oath in the ufual form*; or in one other act paffed in the firft year of his late Majefty King *George* the firft, intituled *An act for making perpetual an act of the feventh and eighth years of the reign of his late Majefty King William the third, intituled An act that the folemn affirmation and declaration of the people called Quakers, fhall be accepted inftead of an oath in the ufual form, and for explaining and enforcing the faid act in relation to the payment of tythes and church rates; and for appointing the form of an affirmation to be taken by the faid people called Quakers, inftead of the oath of abjuration.*



Anno

Anno vicesimo octavo

GEORGE II. Regis.

C A P. XXI.

An act for making more effectual the Laws prohibiting the Importation of Spirituous Liquors in Casks or Vessels not containing Sixty Gallons, and of Tea above the Quantity of Six Pounds, found on Board any British Ship or Vessel, not belonging to, or employed by, the East India Company.

WHEREAS, for preventing the frauds frequently used in importing of strong water, spirits, *aqua vitæ* or brandy, in small quantities, whereby the same is more easily conveyed away without payment of the duties thereof, it is by a clause in an act made in the fourth year of the reign of King *William* and Queen *Mary*, intituled *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes for the prosecuting the present war against France*,^{4 W. & M. c. 5. § 8.} enacted, that no brandy, single or double, shall be imported from parts beyond the seas, in any vessel or cask which shall not contain sixty gallons at the least, upon pain of forfeiting the said brandy, or the value thereof, so to be imported as aforesaid; and whereas by a clause in one other act made in the fifth year of the reign of his late Majesty King *George* the first, intituled *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs*,^{5 Geo. I. c. 11. § 2.} reciting, that rum had been then imported in much greater proportions than formerly, and that the importing thereof in small casks or vessels was many times done with design, that the same might more easily privately and clandestinely be carried off and conveyed without paying the duties, it is enacted, that if any rum shall be imported or brought into *Great Britain*, or into any port, harbour, haven or creeek thereof, in any cask or vessel not containing twenty gallons at the least (excepting only for the use of seamen then belonging to and on board such ship or vessel) all such rum, or the value thereof shall be forfeited; nevertheless, if it shall be made appear to the satisfaction of the principal officers of the customs at the port of importation, that such rum so imported in small casks, was for the use of the master or seamen belonging to the ship or vessel in the voyage, or imported by merchants or traders without fraud or concealment, that then, and in every such case, the said officers are thereby impowered and directed to admit such rum to an entry, and cause the duties thereof to be accepted instead of the forfeiture thereof before mentioned; which said last mentioned clause, by virtue of several subsequent acts, is continued until the twenty ninth day of *September* one thousand seven hundred and sixty, and from thence to the end of the then next session of Parliament; and whereas by a clause in one other act made in the ninth year of the reign of his present Majesty, intituled *An act for indemnifying persons who have been guilty of offences against the laws made for securing the revenues of customs and excise, and for enforcing those laws for the future*,^{9 Geo. 2. c. 35. § 22.} it is enacted, that where any ship or vessel whatsoever coming or arriving from foreign parts, and having on board six pounds of tea, or any foreign brandy, arrack, rum, strong waters or other spirits whatsoever, in casks under sixty gallons (except only for the use of the

the seamen then belonging to, and on board such ship or vessel, not exceeding two gallons for each seaman) shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting (unless in case of unavoidable necessity and distress of weather, of which necessity and distress, the master, purser, or other person having or taking the charge or command of such ship or vessel, shall give notice to, and make proof of, before the collector or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port) all such tea, foreign brandy, arrack, rum, strong waters and spirits, together with the chests, boxes, casks, and other package whatsoever, containing the same goods, or the value thereof, shall be forfeited and lost (whether bulk shall then have been broken or not) and the same goods and package shall and may be seized and prosecuted, or the value thereof be sued for, by any officer or officers of the customs or excise, in such manner and form as in and by the said act is expressed; and whereas, notwithstanding the several provisions so made for preventing such frauds, ships and vessels arriving from foreign parts frequently have on board quantities of such liquors in small casks, and also tea, which liquors and tea are intended to be run on shore, without payment of the respective duties thereof; but in order to prevent the seizure and forfeiture thereof, are brought into port under pretence that they are designed for exportation, and are frequently reported for exportation to foreign parts, and nevertheless are afterwards run on shore; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and fifty five, no brandy, arrack, rum, geneva, strong waters or other spirits whatsoever, which shall be imported or brought into *Great Britain*, in any cask or other vessel, which shall not contain sixty gallons at the least of such liquors respectively, shall be entered or reported for exportation, or exported to foreign parts; and all entries and reports which after the said twenty fourth day of *June* one thousand seven hundred and fifty five, shall be made of such liquors, contrary to the directions of this act, are hereby declared to be null and void: and all tea above the quantity of six pounds, which shall be found in any *British* ship or vessel, arriving in *Great Britain* from foreign parts, excepting those belonging to or employed by the *East India* company, shall be forfeited and lost, whether such tea shall be intended or reported for exportation or not.

No spirits imported in vessels under 60 gallons, may be entered for exportation.

Tea above 6lb. in *British* vessels from abroad forfeited.

Anno vicesimo nono

GEORGE II. Regis.

C A P. XII.

An Act for granting to His Majesty a Duty upon Licences for retailing Beer Ale and other Exciseable Liquors; and for establishing a Method for granting such Licences in Scotland; and for allowing such Licences to be granted at a Petty Session in England, in a certain Case therein mentioned.

[So much as relates to the Excise.]

The duties, viz. 20 s. on a licence to retail ale or beer or other exciseable liquors, are under the management of the stamp-office. A former stamp-duty of 1 s. was imposed on such licences by 9 Ann. c. 23. And other stamp-duties on licences for retailing wine, by 9 Ann. c. 23. & 30 Geo. 2. c. 19.

SECT.
XXII.

AND be it further enacted by the authority aforesaid, that neither his Majesty's commissioners of excise in England or Scotland respectively, nor any of the collectors or supervisors of excise, or any other officers by the said commissioners respectively appointed to deliver licences to the retailers of any spirituous liquors or strong waters, shall grant or deliver any such licence to any person who shall not produce a licence granted to him or her in due form of law by justices of the peace, to sell ale beer or other exciseable liquors; and stamped as by the said act made in the ninth year of the reign of Queen Anne and by this act is directed.

XXIII. Provided nevertheless, and be it enacted by the authority aforesaid, that if any person so licensed to sell ale beer or other exciseable liquors, shall die, or remove from the ale-house or other place wherein such ale beer or other liquors, shall, by virtue of such licence, be sold, it shall and may be lawful for the executors administrators and assigns of such person so dying or removing, who shall be possessed of such house or place, or the occupier thereof, to sell ale beer or other liquors therein, during the residue of the term for which such licence shall have been granted to the person so dying or removing, without any certificate from any justice of the peace, or any new licence to be had or obtained in that behalf; any thing in the said act made in the twenty sixth year of the reign of his present Majesty, or any other law to the contrary thereof in any wise notwithstanding.

XXIV. Provided always, and be it enacted, that in case any ale-house or victualling-house, in that part of Great Britain called England, shall become empty or unoccupied after the general day appointed for licensing (the occupier whereof was duly licensed the year preceding) it shall be lawful for any two of his Majesty's justices of the peace, at a petty sessions, to grant a licence to any new tenant or occupier, to open such house as an ale-house or victualling-house, and to sell ale there, till the next general licensing day, so as the said licence be stamped as herein directed; such new tenant or occupier obtaining such certificate, as is directed and prescribed in and by an act of Parliament made in the twenty sixth year of his Majesty's reign, intituled *An Act for regulating the manner of licensing ale-houses in that part of Great Britain called England, and for the more easy convicting persons selling ale and other liquors without licence.*

C D

XXVI. And

Persons selling
beer, &c. in
prisons to take
out licences.

XXVI. And be it further enacted by the authority aforesaid, that every person who shall retail ale beer or other liquors, in any prison or house of correction, or work house, to be appointed for the reception of poor persons, shall be deemed a keeper of a common ale-house or tippling-house, and shall be subject to the penalties inflicted by law on the keepers of common ale-houses and tippling-houses, unless he or she shall obtain from the justices of the peace, according to due course of law, a licence to retail such beer ale or other exciseable liquors.

General issue.

XXVIII. And be it further enacted by the authority aforesaid, that if any action shall at any time be brought against any person, for any matter or thing, which he or she shall do or cause to be done, by virtue or in execution of this act, in every such case, the defendant or defendants in every such action may plead the general issue, and give this act and the special matter in evidence, on any trial or trials to be hereafter had in such action; and that if the plaintiff or plaintiffs in any such action shall discontinue such action, or become nonsuit, or if judgement shall be given against such plaintiff or plaintiffs, in such action, the defendant or defendants in every

Treble costs.

such action shall recover his her or their treble costs of suit.

Anno vicefimo nono

GEORGI II. Regis.

C A P XIV.

An Act for granting to his Majesty several Rates and Duties payable by all Persons, and Bodies Politic or Corporate, having certain Quantities of Silver Plate.

Most gracious Sovereign,

WHEREAS by an act made in this session of Parliament, intituled *An act for granting to his Majesty the sum of two millions, to be raised by way of annuities and a lottery, and charged on the sinking fund, redeemable by Parliament; and for extending to Ireland the laws made in this kingdom, against private and unlawful lotteries; the interest of fifteen hundred thousand pounds, part of the sum of two millions, advanced on the credit of the said act, after the rate of three pounds ten shillings per centum per annum, and the interest of five hundred thousand pounds, residue of the said sum of two millions, after the rate of three pounds per centum per annum, are charged upon the fund commonly called the sinking fund; we, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, towards making good the said interest of the said sum of two millions charged on the said fund, have resolved to give and grant unto your Majesty the respective annual rates and duties herein after mentioned, for and upon all silver plate in Great Britain, and do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the fifth day of July one thousand seven hundred and fifty six, there shall be raised, levied, collected and paid, to and for the use of his Majesty, his heirs and successors, for and upon all silver plate in Great Britain, the respective annual rates and duties herein after expressed; that is to say,*

For and upon one hundred ounces troy weight, and any greater quantity of silver plate, not amounting to two hundred ounces, the sum of five shillings. For every 100 ounces 5s.

And for and upon two hundred ounces, and any greater quantity not amounting to three hundred ounces, the sum of ten shillings. For 200, 10s.

And for and upon three hundred ounces, and any greater quantity not amounting to four hundred ounces, the sum of fifteen shillings. For 300, 15s.

And for and upon four hundred ounces, and any greater quantity not amounting to five hundred ounces, the sum of twenty shillings. For 400, 20s.

And for and upon five hundred ounces, and any greater quantity not amounting to six hundred ounces, the sum of one pound five shillings. For 500, 1l. 5s.

And for and upon six hundred ounces, and any greater quantity not amounting to seven hundred ounces, the sum of one pound ten shillings. For 600, 1l. 10s.

And for and upon seven hundred ounces, and any greater quantity not amounting to eight hundred ounces, the sum of one pound fifteen shillings. For 700, 1l. 15s.

And for and upon eight hundred ounces, and any greater quantity not amounting to nine hundred ounces, the sum of two pounds. For 800, 2l.

And for and upon nine hundred ounces, and any greater quantity not amounting to one thousand ounces, the sum of two pounds five shillings. For 900, 2l. 5s.

And for and upon one thousand ounces, and any greater quantity not amounting to one thousand one hundred ounces, the sum of two pounds ten shillings. For 1,000, 2l. 10s.

For 1,100
ounces, 2l.
15s.

And for and upon one thousand one hundred ounces, and any greater quantity not amounting to one thousand two hundred ounces, the sum of two pounds fifteen shillings.

For 1,200, 3l.

And for and upon one thousand two hundred ounces, and any greater quantity not amounting to one thousand three hundred ounces, the sum of three pounds.

For 1,300, 3l.
5s.

And for and upon one thousand three hundred ounces, and any greater quantity not amounting to one thousand four hundred ounces, the sum of three pounds five shillings.

For 1,400, 3l.
10s.

And for and upon one thousand four hundred ounces, and any greater quantity not amounting to one thousand five hundred ounces, the sum of three pounds ten shillings.

For 1,500, 3l.
15s.

And for and upon one thousand five hundred ounces, and any greater quantity not amounting to one thousand six hundred ounces, the sum of three pounds fifteen shillings.

For 1,600, 4l.

And for and upon one thousand six hundred ounces, and any greater quantity not amounting to one thousand seven hundred ounces, the sum of four pounds.

For 1,700, 4l.
5s.

And for and upon one thousand seven hundred ounces, and any greater quantity not amounting to one thousand eight hundred ounces, the sum of four pounds five shillings.

For 1,800, 4l.
10s.

And for and upon one thousand eight hundred ounces, and any greater quantity not amounting to one thousand nine hundred ounces, the sum of four pounds ten shillings.

For 1,900, 4l.
15s.

And for and upon one thousand nine hundred ounces, and any greater quantity not amounting to two thousand ounces, the sum of four pounds fifteen shillings.

For 2,000, 5l.

And for and upon two thousand ounces, and any greater quantity not amounting to two thousand one hundred ounces, the sum of five pounds.

For 2,100, 5l.
5s.

And for and upon two thousand one hundred ounces, and any greater quantity not amounting to two thousand two hundred ounces, the sum of five pounds five shillings.

For 2,200, 5l.
10s.

And for and upon two thousand two hundred ounces, and any greater quantity not amounting to two thousand three hundred ounces, the sum of five pounds ten shillings.

For 2,300, 5l.
15s.

And for and upon two thousand three hundred ounces, and any greater quantity not amounting to two thousand four hundred ounces, the sum of five pounds fifteen shillings.

For 2,400, 6l.

And for and upon two thousand four hundred ounces, and any greater quantity not amounting to two thousand five hundred ounces, the sum of six pounds.

For 2,500, 6l.
5s.

And for and upon two thousand five hundred ounces, and any greater quantity not amounting to two thousand six hundred ounces, the sum of six pounds five shillings.

For 2,600, 6l.
10s.

And for and upon two thousand six hundred ounces, and any greater quantity not amounting to two thousand seven hundred ounces, the sum of six pounds ten shillings.

For 2,700, 6l.
15s.

And for and upon two thousand seven hundred ounces, and any greater quantity not amounting to two thousand eight hundred ounces, the sum of six pounds fifteen shillings.

For 2,800, 7l.

And for and upon two thousand eight hundred ounces, and any greater quantity not amounting to two thousand nine hundred ounces, the sum of seven pounds.

For 2,900, 7l.
5s.

And for and upon two thousand nine hundred ounces, and any greater quantity not amounting to three thousand ounces, the sum of seven pounds five shillings.

For 3,000, 7l.
10s.

And for and upon three thousand ounces, and any greater quantity not amounting to three thousand one hundred ounces, the sum of seven pounds ten shillings.

For 3,100, 7l.
15s.

And for and upon three thousand one hundred ounces, and any greater quantity not amounting to three thousand two hundred ounces, the sum of seven pounds fifteen shillings.

For 3,200, 8l.

And for and upon three thousand two hundred ounces, and any greater quantity not amounting to three thousand three hundred ounces, the sum of eight pounds.

And for and upon three thousand three hundred ounces, and any greater quantity not amounting to three thousand four hundred ounces, the sum of eight pounds five shillings. For 3,300 ounces, 8 l. 5 s.

And for and upon three thousand four hundred ounces, and any greater quantity not amounting to three thousand five hundred ounces, the sum of eight pounds ten shillings. For 3,400, 8 l. 10 s.

And for and upon three thousand five hundred ounces, and any greater quantity not amounting to three thousand six hundred ounces, the sum of eight pounds fifteen shillings. For 3,500, 8 l. 15 s.

And for and upon three thousand six hundred ounces, and any greater quantity not amounting to three thousand seven hundred ounces, the sum of nine pounds. For 3,600, 9 l.

And for and upon three thousand seven hundred ounces, and any greater quantity not amounting to three thousand eight hundred ounces, the sum of nine pounds five shillings. For 3,700, 9 l. 5 s.

And for and upon three thousand eight hundred ounces, and any greater quantity not amounting to three thousand nine hundred ounces, the sum of nine pounds ten shillings. For 3,800, 9 l. 10 s.

And for and upon three thousand nine hundred ounces, and any greater quantity not amounting to four thousand ounces, the sum of nine pounds fifteen shillings. For 3,900, 9 l. 15 s.

And for and upon four thousand ounces, and upwards, the sum of ten pounds. For 4,000, and upwards, 10 l.

Which several rates and duties shall be paid yearly and every year, by all persons and bodies politic or corporate, who on the said fifth day of July one thousand seven hundred and fifty six, or afterwards, shall own, use, have or keep, any quantity of silver plate chargeable by this act.

II. And be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are or shall be so chargeable for and upon silver plate in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the management of the commissioners of excise in *England* for the time being; and such of the said rates and duties by this act granted, as are or shall be so chargeable for and upon silver plate in *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being; which commissioners of excise in *England* and *Scotland* respectively, are hereby impowered to appoint proper officers for collecting and receiving the said rates and duties, and all monies arising by the said rates and duties (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, and shall for the purpose aforesaid be carried into, and made part of, the fund commonly called *the sinking fund*.

III. And it is hereby enacted by the authority aforesaid, that all persons, and bodies politic or corporate, who on the said fifth day of July one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act in *London, Westminster*, or in any other parts within the limits or jurisdiction of the chief office of excise in *London*, shall, within thirty days after the said fifth day of July one thousand seven hundred and fifty six, give notice and make true entry in writing, at the said chief office of excise, of their owning, using, having or keeping, such silver plate, and of the number of ounces of such plate chargeable by this act, wheresoever the same, or any part thereof, shall be kept, and of the parish or place, or parishes or places, where such persons shall respectively inhabit, or where such bodies politic or corporate shall respectively be situate, distinguishing in such notice whether the same be given on their own account, or on the account of any other, and what person or persons, or body or bodies politic or corporate: and all persons and bodies politic or corporate, who after the said fifth day of July one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act in *London, Westminster*, or in any parts within the limits or jurisdiction of the chief office of excise in *London*, shall within twenty days next after such

Persons within the limits of the chief office to make entry there;

in other
places, at the
next office,

persons or bodies politic or corporate respectively shall begin to own, use, have or keep, any quantity of silver plate, chargeable by this act, give the like notice, and make the like entry at the said chief office of excise. And all persons, and bodies politic or corporate, who on the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act, in any other part of *Great Britain*, shall, within forty days after the said fifth day of *July* one thousand seven hundred and fifty six, give the like notice, and make the like entry at the office of excise next to the place where such persons shall respectively inhabit, or where such bodies politic or corporate shall respectively be situate: and all persons, and bodies politic or corporate, who after the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act, in any other part of *Great Britain*, shall, within twenty days next after such persons, or bodies politic or corporate, shall respectively begin to own, use, have or keep, any quantity of silver plate, chargeable by this act, give the like notice, and make the like entry at the office of excise next to the place where such persons shall respectively inhabit, or where such bodies politic or corporate shall respectively be situate. And all persons, or bodies politic or corporate respectively, shall, at the time of giving such notice, and making such entry, pay down the respective annual rates and duties chargeable by this act. And the respective rates and duties so to be paid by all such persons, and bodies politic or corporate, who on the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate chargeable by this act, shall annually be computed and deemed payable, from the said fifth day of *July* one thousand seven hundred and fifty six: and the respective rates and duties so to be paid by all persons, and bodies politic or corporate, who after the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act, shall annually be computed and deemed payable from the time of their first beginning to own, use, have or keep, such silver plate.

and then pay
the duties.

Times of
computing
the duties.

Fresh notice
annually.

20 l. penalty
on not giving
notice, &c.

IV. And be it further enacted by the authority aforesaid, that all persons, and bodies politic or corporate, who shall give, or be obliged to give, such notice as aforesaid, shall, within thirty days next after the commencement of each year for which the said rates and duties shall be payable, give a fresh notice in manner aforesaid, and pay down the respective annual rates and duties above-mentioned, according to the number of ounces of silver plate chargeable by this act, which they shall then respectively own, use, have or keep; and shall in the same manner renew such notice, and make such payment from year to year, as long as they shall respectively continue to own, use, have or keep, any quantity of silver plate, chargeable by this act: and if any person, or body politic or corporate, so owning, using, having or keeping, any silver plate, chargeable by this act, shall refuse or neglect to give such first notice, and make such entry and payment as aforesaid, or to renew such notice, and make such entry and payment yearly and every year in manner aforesaid, or shall, with intent to defraud his Majesty of any of the rates and duties granted by this act, conceal, or cause or procure to be concealed, any silver plate which he or she, or such body politic or corporate, shall own, use, have or keep, then, and in every such case, every such person, or body politic or corporate, acting contrary to the respective directions of this act, shall, for every such offence respectively, forfeit and lose the sum of twenty pounds.

Fresh notice
not necessary
for new plate
within the
year.

V. Provided always, that nothing in this act contained shall extend to oblige any person, or body politic or corporate, to give any such fresh notice, and make any such new entry or payment, between the commencement and expiration of the year for which any such rates or duties shall have been paid; although such person, or body politic or corporate, may have acquired

quired in the mean time the propeaty, use, possession or custody, of an additional quantity of silver plate; any thing herein contained to the contrary thereof in any wise notwithstanding.

VI. Provided always, and be it enacted by the authority aforesaid, that in every case where the duty or duties required by this act to be paid by any person, or body politic or corporate, chargeable with the same, shall be paid, and notice given, and entry made as aforesaid, before any information laid for not having given such notice, and made such entry and payment, or prosecution begun for the same, no person or body politic or corporate, having given such notice, and made such entry and payment, although not strictly within the time prescribed by this act, shall be afterwards prosecuted for not having given such notice, and made such entry and payment, within the time limited as aforesaid; any thing herein contained to the contrary thereof in any wise notwithstanding.

Persons paying the duties before information discharged.

VII. Provided always, and it is hereby enacted by the authority aforesaid, that nothing herein contained shall extend to charge with the duties payable by virtue of this act, any persons, or bodies politic or corporate, who, on the said fifth day of July one thousand seven hundred and fifty six, or at any time afterwards, shall keep and not use any silver plate, which hath been, or shall be pledged to, or deposited with them respectively, by any other person or persons, or body or bodies politic or corporate.

Plate in pledge and not used.

VIII. Provided nevertheless, that the true owner or owners of such plate so pledged or deposited, shall, during all such time as such plate shall be so kept, and not used by the person or persons, or body or bodies politic or corporate, to whom such plate shall be so pledged, or with whom the same shall be so deposited, be liable to pay the rates and duties chargeable by this act, in respect of such plate, and to give such notice, and make such entry and payment as aforesaid.

Owners to pay for such pledged plate.

IX. Provided also, and it is hereby enacted, that this act shall not extend to charge with any of the respective rates and duties granted by this act, any silver plate which shall belong to any place of religious worship, and which is, or shall be used therein only; nor the stock in trade of any goldsmith, silversmith, manufacturer, seller of, or dealer in silver plate.

Church plate and stock in trade, exempt.

X. Provided nevertheless, that every such goldsmith, silversmith, manufacturer, seller of, or dealer in silver plate, shall give such first notice, and make such entry and payment as aforesaid, and from time to time renew such notice, and make such entry and payment yearly and every year, in manner herein before directed, for and in respect of all such silver plate as shall be used by him, or in his family; on pain to forfeit for every neglect or refusal to give any such notice, and make such entry or payment as aforesaid, the sum of twenty pounds.

Dealers to pay for plate in use.

XI. Provided also, and be it further enacted by the authority aforesaid, that if any person having given due notice, and made due entry and payment of the duty, for any quantity of silver plate, chargeable by this act, according to the true intent and meaning thereof, shall die before the end of the year for which such payment shall be made, in every such case, it shall and may be lawful for the person or persons, body or bodies politic or corporate, in whom the property of such silver plate shall immediately be vested upon such death, to use have and keep such silver plate, for or in respect whereof such duty shall have been paid as aforesaid, during the residue of the year for which such payment shall have been made, in like manner as such deceased person might have done if living.

Successors of persons having paid dying within the year not charged.

XII. And be it further enacted by the authority aforesaid, that upon the payment of the said respective rates and duties so hereby granted at the said respective offices of excise, the names stiles and titles of the respective persons, bodies politic or corporate, by whom or on whose account the same shall be so paid, and the number of ounces of silver plate chargeable by virtue of this act on such persons, or bodies politic or corporate respectively,

On payment entry to be made of the persons and plate.

Receipt.

tively, and the names of the parish or place, or parishes or places where such persons shall respectively inhabit, or such bodies politic or corporate shall respectively be situate, shall be entered in a register to be kept at the said respective offices of excise for that purpose, by the person so receiving the same. And a receipt (of which an indented duplicate shall be kept by the person so receiving the said money) shall be given to every person so paying such respective rates and duties by the said person so receiving the same; which receipt shall contain the number of the said register, the number of the ounces of silver plate so respectively paid for, the sum so paid, and the time for which such sum shall have been so paid; and be a discharge to the respective persons, bodies politic or corporate, who shall so own, use, have or keep such silver plate, for the rates and duties payable for such number of ounces of silver plate, wheresoever the same shall be respectively used or kept.

Recovery of duties or forfeitures.

XIII. And be it further enacted by the authority aforesaid, that all prosecutions for the recovery of the rates and duties hereby granted, and for forfeitures and offences incurred and committed against this act, or any clause or article therein contained, shall and may be heard adjudged and determined, either by bill plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, if such forfeiture shall be incurred there; or in such manner and form as hereafter is directed: that is to say, all prosecutions for forfeitures and offences incurred and committed within the limits or jurisdiction of the chief office of excise in *London*, shall and may be heard adjudged and determined by any three or more of the commissioners of excise in *England* for the time being; and in case of appeal from the judgement of the said commissioners (and not otherwise) shall be heard adjudged and determined by the commissioners for appeals for the time being, or the major part of them, whose judgement therein shall be final: and all prosecutions for forfeitures and offences incurred and committed within all or any other the counties, shires, stewartries, cities, towns or places within the kingdom of *Great Britain*, shall and may be heard adjudged and determined by any two or more of the justices of the peace residing near to the place where such forfeiture shall be incurred or offence committed; and if either the informers or defendants shall think themselves aggrieved by the judgement given by such justices, it shall and may be lawful for every such informer or defendant to appeal to the justices of the peace at the next quarter sessions to be holden in and for the county, shire, stewartry, city, town or place, where the forfeitures shall be incurred, who are hereby authorized and impowered to hear adjudge and determine the same, and whose judgement therein shall be final: and the said commissioners for excise, and commissioners for appeals (in case of appeal) and all justices of the peace respectively, are hereby authorized and required upon complaint or information upon oath exhibited and brought before them respectively, for any forfeiture incurred or offence committed by any person or persons contrary to this act (which oath the said commissioners and justices of the peace respectively are hereby authorized to administer) to summon the party or parties accused; and in case of any such complaint or information exhibited against any body politic or corporate, to summon the chief officer or officers of such body politic or corporate; and upon the appearance or contempt of any such person so summoned, to proceed to the examination of the matter of fact; and upon due proof made thereof, either by the voluntary confession of the person or persons so summoned, or by the oath of one or more credible witness or witnesses (which oath they the said commissioners and justices respectively, have hereby power to administer) to give judgement or sentence thereupon; and to award and issue out warrants under their hands respectively, for the levying of such forfeitures and penalties as are by this act imposed, upon the goods and chattles of such person or persons, or body or bodies politic or corporate; and to cause
sale

sale to be made of such goods and chattles, if they shall not be redeemed within fourteen days, rendering to such person or persons, body or bodies politic or corporate, the overplus (if any be) and for want of sufficient distress, otherwise than in the case of a body politic or corporate, to imprison the party or parties offending, till satisfaction be made.

XIV. And it is hereby further enacted, that all forfeitures and penalties ^{Application.} which shall be recovered for any offences committed against this act (all necessary charges for the recovery thereof being first deducted) shall be distributed, one moiety thereof to and for the use of his Majesty, his heirs and successors, and the other moiety thereof to him her or them who shall inform or sue for the same.

XV. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, or any of the clauses herein contained, such person or persons shall and may plead the general issue, and give this ^{General issue.} act and the special matter in evidence for his her or their defence; and if afterwards on a trial, a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer, or otherwise, then such defendant or defendants shall have treble ^{Treble costs.} costs to him her or them, awarded against such plaintiff or plaintiffs.

Anno tricesimo primo

GEORGE II. Regis.

C A P. X.

An Act for the Encouragement of Seamen employed in the Royal Navy; and for establishing a regular Method for the punctual frequent and certain Payment of their Wages; and for enabling them more easily and readily to remit the same for the Support of their Wives and Families; and for preventing Frauds and Abuses attending such Payments.

[So much as relates to the officers of Excise.]

Bills for seamen's wages, payable by the receivers of the land-tax, collectors of customs or excise, or clerks of the cheque in the docks.

SECT.
XIII.

AND, in order to enable inferior officers and seamen employed abroad to remit any part of their wages or pay for the support of their wives and families, without any expence or delay, and free from usurious oppressions; be it further enacted by the authority aforesaid, that from and after the said first day of *November*, when and so often as any such ship or vessel which shall not be in any port of *Great Britain*, or on the coast thereof, shall have twelve months wages or pay due, the captain or commander of such ship or vessel shall read over, or cause to be read over, in a distinct audible manner, the names of all the inferior officers and seamen belonging to such ship or vessel, and shall cause every such officer and seaman to answer to his name; and shall do the same, from time to time, at the end of every six months, as long as such ship or vessel shall have twelve months or more wages or pay due as aforesaid: and if any such officer or seaman shall thereupon declare by word of mouth, or deliver in writing, the name and place of abode of his wife father or mother, and desire that the whole or any part of his wages or pay then due (except the wages or pay that shall be due for the last six months of his service on board such ship or vessel) should be allotted and paid to his said wife father or mother, by the receiver general of the land tax for any county riding or city in *Great Britain*, or by the collector of the customs for any port, or the collector of the excise for any collection in *Great Britain*, or by the clerk of the cheque at any of his Majesty's dock yards; then, and in such case, the captain or commander of such ship or vessel is hereby strictly required and enjoined to cause four lists to be made out, which shall contain the names of all such inferior officers and seamen as shall be desirous to remit to their wives fathers or mothers, the whole or any part of their wages or pay, except for the last six months of their service as aforesaid; in which lists, the amount of the wages or pay so desired to be paid, the name and place of abode of such officer or seaman's wife father or mother, to whom such wages or pay are to be remitted and paid, and the receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque, by whom such wages are to be made payable, shall be specified and described in three separate distinct columns, opposite to the name of such officer or seaman, in the said lists; and every such officer or seaman who shall so desire that any such part of his wages or pay may be allotted and paid to his wife father or mother, shall write his name, or make his mark in a separate distinct column in the said lists; which lists shall be forthwith compleated and signed by the captain or commander, and proper signing officers of such ship or vessel; and such captain or commander shall transmit the said lists, by the first safe opportunity, without any neglect or delay whatsoever, to the commissioners of the

the navy, at their board; and the said commissioners, upon receiving such lists wherein any such allotment shall be made by any such inferior officer or seaman, of any such part of his wages or pay, to his wife father or mother, shall immediately make out, or cause to be made out, two bills for every such allotment; which bills shall be duplicates, and joined together with oblique lines flourishes or devices, in such manner as the said commissioners, or any three or more of them, shall think proper; and shall be made payable to the the wife father or mother respectively of such inferior officer or seaman, by the receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque respectively, according to the appointment in such lists; and the said bills, being numbered and dated, shall be signed by any three commissioners of the navy, and be written or printed according to the following form:

A. N^o I.

Navy Office.

SIR,

Day of

PAY to B. D. of *in the county of*
 { Wife } of E. D. { inferior Officer, } belonging to his Majesty's ship upon
 { Father }
 { Mother }
 { his } producing the duplicate hereof, together with a certificate, under the hands
 { her } of the minister and churchwardens, or, in that part of Great Britain called Scot-
 land, under the hands of the minister and two elders of the parish where the said
 B. D. { was married, } that the said B. D. to the best of their knowledge and belief,
 { or, resides, } is the { Wife } of the said E. D. the sum of being on account
 { Father } of the wages of the said E. D. if the same shall be demanded within six calendar
 { Mother } months from the date hereof; otherwise you are to return this bill to the treasurer
 of the navy, at the pay office of the navy.

To { The receiver gene-
 ral of the land
 tax of the coun-
 ty of
 The collector of the
 customs at the
 port of
 The collector of the
 excise at
 The clerk of the
 cheque at

Signed { O. P. } Commissioners
 { Q. R. } of
 { S. T. } the navy.

By virtue of the act of the
 thirty first George the second.

N. B. The personating or falsely assuming the name and character of the wife or relation of any inferior officer or seaman, or procuring any other to do the same, in order to receive wages due to such officer or seaman, is made felony without benefit of clergy, by thirty first George the second.

And as soon as the said bills shall be so made out and signed, the said commissioners of the navy shall cause them to be cut asunder, indentwise, through the oblique lines flourishes or devices; and shall cause one of the said bills to be transmitted forthwith to the person nominated and specified in such lists as the wife father or mother of such officer or seaman, and the other

Bills to be cut
 indentwise;
 and one sent to
 the payee,

and the other
to the drawee.

On present-
ment of the
duplicate and
certificate in 6
months, and
examination,
the money to
be paid ;

and the bill
and duplicate
to be returned
to the navy
board, and re-
paid by the
treasurer.

If the dupli-
cate and cer-
tificate be not
tendered, &c.
in 6 months,

the bill to be
returned to
the treasurer
of the navy,
and cancelled.

Bills for re-
mitting sea-
mens wages to
their wives,
&c.

other of the said bills to be transmitted forthwith to the said receiver general of the land tax, collector of the customs, collector of the excise or clerk of the cheque, on whom such bill shall be so drawn as aforesaid. And the said receiver general of the land tax, collector of the customs, collector of the excise, and clerk of the cheque, if the said duplicates of such bill shall be produced and delivered to either of them respectively, within six calendar months from the date thereof, are hereby required and enjoined to examine such duplicate, together with the certificate to be produced as aforesaid, and to enquire into the truth thereof, by the oath of the person producing the same ; which oath they are hereby respectively authorized and directed to administer ; and upon being duly satisfied of the truth of such certificate, to testify the same on the back of such bill ; and shall immediately pay to the wife father or mother of such officer and seaman, without fee or reward on any pretence whatsoever, the sum contained in such bill, taking his or her receipt for the same on the back thereof : which bill so paid, upon being produced and delivered, together with the duplicate thereof, at the navy office, shall be immediately assigned for payment by three or more commissioners of the navy ; and shall be immediately repaid by the treasurer of the navy, to such receiver general of the land tax, collector of the customs, collector of the excise, clerk of the cheque, or to the order of any such receiver general, collector of the customs, collector of the excise, or clerk of the cheque respectively. But in case the duplicate of such bill shall not be produced and delivered, and the payment thereof be demanded, within six calendar months from the date thereof, or if a proper certificate of the person claiming to be the wife father or mother of such officer or seaman, be not likewise produced, then the said receiver general, collector of the customs, collector of the excise, or clerk of the cheque, shall return such bill to the treasurer of the navy, at the pay office of the navy, who shall cause such bill to be immediately cancelled ; and from and after the cancelling thereof, the sum contained in such bill shall accrue and become payable to such inferior officer or seaman for whose wages or pay it was made out, or to his executors or administrators, or to the respective attorney or attorneys of such officer or seaman, his executors or administrators, demanding the same, and duly authorized as is herein after directed, without any fee reward or deduction whatsoever, when the wages or pay due upon such ship or vessel shall be paid, in the manner prescribed by this act.

XIV. And, for the better enabling inferior officers and seamen, upon payment being made to them of their wages or pay in the manner hereby before directed, to remit any part thereof to their wives children or parents, or to such other person as they shall judge proper ; be it further enacted by the authority aforesaid, that from and after the said first day of *November*, when and so often as any wages or pay due to such inferior officer or seaman shall be paid at the pay office of the navy, or at any of the out ports, in the manner before prescribed, if such officer or seaman shall desire to receive a bill for the whole, or for any part of his said wages or pay, to be drawn upon the receiver general of the land tax for any county riding or city in *Great Britain*, or upon any collector of the customs for any port, or collector of the excise for any collection in *Great Britain*, or upon the clerk of the cheque at any of his Majesty's dock yards ; then, and in such case, two bills, being duplicates, and joined together with oblique lines flourishes or devices as aforesaid, shall be immediately made out numbered and dated, by the clerk of the treasurer of the navy, appointed to pay such wages ; and be signed, if made out at the pay office of the navy, by the commissioners of the navy comptrolling the payment when such bill shall be so made out ; or if made out at any of the out ports, by the commissioner of the navy comptrolling such payment there ; and such bills shall be attested at the foot thereof, by the first clerk of the treasurer of the navy at such pay office

face or out port; and the said bills shall be made payable to such person or persons only, and by such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, as shall then be named by such inferior officer or seaman, and inserted in such bills; which shall be written or printed according to the following form:

A. N^o. I.

Day of

S I R,

PAY to B. C. of on { ^{his}
^{her}
^{their} } producing
and delivering the duplicate hereof, the sum of being
on account of the wages of D. E. mariner, on board of his Majesty's ship the
if the same be demanded within six calendar months from the
date hereof; otherwise you are to return this bill to the treasurer of the navy at
the pay office of the navy.

To {
The receiver
general of
the land
tax for the
county of
The collector
of the cu-
stoms at the
port of
The collector
of the ex-
cise at
The clerk of
the cheque
at

Signed, { F. G. Commis-
sioner of the
navy.

Attested, { H. J. Clerk to
the treasurer
of the navy.

By virtue of the act of the
thirty first of George the second.

And so soon as the said bill shall be made out assigned and attested, the said Bills cut in-
commissioner of the navy shall cause them to be cut asunder, indentwise, and one given to
through the oblique lines flourishes or devices, and shall cause one of the said bills to be delivered to such officer or seaman, and the other to be forth-
with transmitted to the said receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque, on whom such bill shall be drawn as aforesaid: and the said receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque, are hereby strictly required and enjoined, if the duplicate of such bill shall, within six calendar months from the date thereof, be produced and delivered to either of them respectively, by the person or persons to whom such bill is payable, to pay to such person or persons immediately, without fee or reward on any pretence whatsoever, the sum contained therein, taking his her or their receipt for the same on the back of the said bill; which bill so paid, upon being produced and delivered, together with the duplicate thereof, at the navy office, shall be immediately assigned for payment by three or more commissioners of the navy, and shall be immediately re-
paid by the treasurer of the navy to such receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque, and on return-
ing it to the
navy office,
the money to
be reimbursed,
&c.

If payment be not demanded in six months, the bill is to be returned to the treasurer of the navy, and cancelled.

or to the order of any such receiver general, collector of the customs, collector of the excise, or clerk of the cheque: but in case the duplicate of such bill shall not be produced and delivered, and the payment of the same be demanded within six calendar months from the date thereof, then the said receiver general, collector of the customs, collector of the excise, or clerk of the cheque, shall return such bill to the treasurer of the navy at the pay office of the navy, who shall cause such bill, or the duplicate thereof, so delivered to such officer or seaman, if the same shall be returned, to be immediately cancelled; and from and after the return and cancelling of such bill, or of the duplicate thereof, such part of the wages or pay for which such bill was so made out, shall be immediately paid to such inferior officer or seaman, or his executors or administrators, or to the respective attorney or attorneys of such officer or seaman, his executors or administrators, demanding the same, and duly authorized as is herein after directed, without any fee reward or deduction whatsoever.

If the duplicate be not paid when tendered, the cause of refusal and time to be indorsed,

and a day of payment to be appointed, &c.

50*l.* penalty for unnecessary delay,

or taking a fee.

XV. Provided always, and it is hereby further enacted by the authority aforesaid, that if any such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, to whom the duplicate of any of the bills herein before directed to be made out shall be tendered for payment by the wife father or mother of any such officer or seaman, shall not then have in his hands public money sufficient to answer the same, and shall refuse or delay immediate payment thereof, such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, shall immediately indorse on the back of the said duplicate the day of its being so tendered to him, and the cause of his refusal or delay to pay the same; and shall appoint thereon for the payment of such bill some future day, within the space of two months at the farthest from the day of its having been first tendered to him as aforesaid; which duplicate, with the indorsement thereon, shall immediately be delivered back to the person presenting the same. And if, upon complaint to be made to the respective commissioners appointed by his Majesty, his heirs or successors, to manage the said several duties of the land tax customs or excise, or to the commissioners of the navy, if the person complained of be a clerk of the cheque, it shall appear that such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, hath unnecessarily and wilfully refused or delayed the payment of such bill; or that such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, or any person employed by or under any of them, hath directly or indirectly received or taken any fee, reward, gratuity, discount or deduction whatsoever, on account of the payment of the said bill; it shall and may be lawful to and for any three or more of the said commissioners to convict and fine any such offender under their respective direction, in any sum not exceeding fifty pounds, according to the nature and degree of the offence; which conviction shall be made by such respective commissioners, and such fine shall be levied and recovered in such and the same manner, to all intents and purposes, as any conviction may be made, and any penalty may be levied or recovered, for any offence against any law by which any custom or excise is imposed or laid; and the said fine, when recovered, shall be paid to the informer or informers against such offender or offenders.

Anno tricesimo primo

GEORGE II. Regis.

C A P. XXXII.

An Act for repealing the Duty granted by an Act made in the Sixth Year of the Reign of His late Majesty, on Silver Plate made, wrought, touched, assayed or marked, in Great Britain; and for granting a Duty on Licences, to be taken out by all Persons dealing in Gold or Silver Plate; and for discontinuing all Drawbacks upon Silver Plate exported; and for more effectually preventing Frauds and Abuses in the Marking or Stamping of Gold or Silver Plate.

WHEREAS by an act of Parliament made in the sixth year of the reign of his late Majesty, intituled *An act for laying a duty* 6 Geo. 1. c. 11. *upon wrought plate; and for applying money arising for the clear produce (by sale of the forfeited estates) towards answering his Majesty's supply; and for taking off the drawbacks upon hops exported for Ireland; and for payment of annuities to be purchased after the rate of four pounds per centum per annum, at the Exchequer, redeemable by Parliament; and for appropriating supplies granted in this session of Parliament; and to prevent counterfeiting receipts and warrants of the officers of the South Sea company; and for explaining a late act concerning foreign salt, cellared and locked up, before the four and twentieth day of June one thousand seven hundred and nineteen; and to give a further time for paying duties on certain apprentices indentures; and for relief of Thomas Vernon esquire, in relation to a parcel of senna imported in the year one thousand seven hundred and sixteen; it was amongst other things enacted, that there should be raised, levied, collected, answered and paid unto and for the use of his Majesty, his heirs and successors, for ever (subject nevertheless to such redemption as in and by the said act was afterwards provided in that behalf) for and upon all silver plate which should be made or wrought in Great Britain, or at any time or times from and after the first day of June one thousand seven hundred and twenty should or ought to be touched assayed or marked in Great Britain, as is before in the said act mentioned, a duty after the rate of six pence for every ounce troy, and proportionally for any greater or lesser quantity, to be paid by the makers or workers thereof respectively; and divers provisions and directions are contained in the said act for and in relation to the managing, securing, ascertaining, collecting, recovering, levying and paying, the said duty for the uses and purposes therein mentioned; and whereas the methods prescribed for ascertaining and collecting the said duty, and for preventing frauds therein, have been found ineffectual to secure the payment thereof, and the said duty hath, by reason of various frauds and evasions, for some years past greatly decreased, and is now insufficient to answer the purposes for which the same was granted; we, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, think it will be for the advantage of the public to repeal the said duty, and in lieu thereof to grant unto your Majesty the duty upon licences herein after mentioned; and therefore do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of June one thousand seven hundred and fifty eight, the said duty granted by the said act made in the sixth year of his late Majesty's reign, of six pence per ounce troy, for*

Former duty on plate repealed.

and

and upon all silver plate made or wrought in *Great Britain*, or which ought to be touched assayed or marked in *Great Britain*, shall cease, determine, and be no longer paid or payable; and, that then and from thenceforth all the powers and authorities given and granted, and the rules and regulations established and prescribed by the said recited act, or by any other act or acts of Parliament, for or in relation to the managing, securing, ascertaining, collecting, recovering, levying and paying, the said duty, and all penalties and forfeitures in respect thereof, shall also cease, determine, and be no longer put in execution; save only and except in all cases relating to the recovering any arrears which may at that time remain unpaid of the said duty, or to any penalty or forfeiture which shall have been incurred upon or at any time before the said first day of *June* one thousand seven hundred and fifty eight; any thing herein before contained to the contrary notwithstanding.

Duty on licences to sell plate.

The duty is increased to 5*l*.
32 Geo. 2.
c. 24. § 2.

See 32 Geo. 2.
c. 24. § 1.

Licences in the limits of the chief office to be granted by two commissioners;

in other places, by collectors and supervisors.

In *Scotland*.

II. And be it further enacted by the authority aforesaid, that in lieu of the said duty by this act repealed, there shall, from and after the fifth day of *July* one thousand seven hundred and fifty eight, be paid unto his Majesty, his heirs and successors, a duty of forty shillings for every licence to be taken out in manner herein after mentioned, by each person trading in, selling or vending, gold or silver plate.

III. And be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and fifty eight, no person or persons whatsoever, who now, or at any time or times hereafter, doth or shall trade in, vend or sell, any gold or silver plate, shall presume by him her or themselves, or by any other person or persons whatsoever, employed by him her or them for his her or their benefit, either publicly or privately, to trade in, vend or sell, any gold or silver plate, without first taking out a licence for that purpose, in manner hereafter mentioned, before he she or they shall trade in, vend or sell, any such gold or silver plate, for which he she or they shall immediately, upon taking out thereof, pay down for such licence the sum of forty shillings in manner following; that is to say, if such licences be taken out in *London*, *Westminster*, or in any other parts within the limits or jurisdiction of the chief office of excise in *London*, then such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duty of excise for the time being; and the duty for the same shall be paid at the chief office of excise in *London*, or at any other place, and to such person or persons as the said commissioners for the time being shall appoint to deliver out such licences, and to receive the said duty; but if such licences shall be taken out without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the duty for the same shall be paid by all and every the persons so taking out such licences at the office of excise next adjoining to the place where they respectively reside or inhabit, or at any other place, and to such persons as his Majesty's commissioners of excise for the time being shall appoint to deliver out such licences, and to receive the said duty; and in case such licences be taken out within the limits of the city of *Edinburgh*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being; and the duties for the same shall be paid at the chief office of excise in *Edinburgh*, in the same manner as is herein before directed in regard to the licences to be taken out in *London*, *Westminster*, or in any other parts within the limits or jurisdiction of the chief office of excise in *London*; but if such licences shall be taken out in any other part of *Scotland*, without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise in *Scotland*, within their respective collections and districts; and the duties for the same shall be paid in like manner as is herein before directed with regard to the licences to be taken out in *England*,

land, without the limits or jurisdiction of the chief office of excise in *London*; and such respective commissioners of excise, and the persons appointed by them respectively, and also all such collectors and supervisors, are hereby respectively authorized and required to grant and deliver such licences to all persons applying for the same, upon their payment of forty shillings for each licence.

IV. And be it further enacted by the authority aforesaid, that every ^{Fresh licence} person or persons who shall take out any such licence as aforesaid, is and ^{yearly.} are hereby required to take out a fresh licence ten days at least before the expiration of twelve calendar months after the taking out the first licence, before he she or they do presume to trade in, vend or sell any gold or silver plate, and in the same manner to renew every such licence from year to year, paying down the like sum of forty shillings, for each and every new or renewed licence, at the places and at the times before mentioned; and if any person or persons shall, after the said fifth day of *July* one thousand seven hundred and fifty eight, presume or offer to trade in, vend or sell any gold or silver plate, without first taking out such licence, and renewing the same yearly, in manner aforesaid, he she or they shall respectively forfeit and lose the sum of twenty pounds for each offence.

V. Provided always, and be it further enacted by the authority aforesaid, that from and after the said first day of *June* one thousand seven hundred and fifty eight, no duty shall be paid for, or in respect of, any quantity of silver plate which hath been or shall be entered upon the books of the excise officers, and which shall not be finished and fit for use before the said first day of *June*; but that the persons in whose names such entries are or shall be made, shall be exonerated from all duty upon such plate, or so much thereof as they shall produce to the officers of excise, after the said day, unfinished, and not fit for use.

VI. And be it further enacted by the authority aforesaid, that all persons using the trade of selling or vending gold or silver plate, or any goods or wares composed of gold or silver, or any goods or wares in which any gold or silver is or shall be manufactured; and also all persons employed to sell any gold or silver plate, or any such goods or wares aforesaid, at any auction or public sale, or by commission; shall respectively be deemed traders in, sellers or venders of, gold or silver plate, within the intent and meaning of this act, and shall take out a licence for the same. ^{Who are traders in plate.} ^{32 G. 2. c. 24. § 4.}

VII. Provided always, that persons in partnership and carrying on their trade or business in one house shop or tenement only, shall not be obliged to take out more than one licence in any one year, for the carrying on such trade or business: and that no licence for trading in, selling or vending gold or silver plate, shall authorize and empower any person or persons to whom the same may be granted, and who shall sell such gold or silver plate in shops, to trade in sell or vend such gold or silver plate, in any other shop or place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell, at the time of granting such licence, or in booths or stalls at fairs or markets. ^{One licence for partners in one house.} ^{32 G. 2. c. 24. § 6.}

VIII. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and fifty eight, all the money arising by the said duty on licences (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other branches of the public revenues; and are hereby appropriated, and shall be applied to the same uses and purposes, and in such manner, as the said duty hereby repealed is, by the said act made in the sixth year of his late Majesty's reign, appropriated unto and directed to be applied, subject to such redemption as is mentioned in the said act with respect to the said duty; and if any surplus shall remain of the produce of the said duty hereby granted, after such uses and purposes are answered and satisfied, or money

ney sufficient shall be reserved for that purpose, such surplus shall be reserved for the future disposition of Parliament.

No drawback
on exportation.

IX. And be it further enacted by the authority aforesaid, that no drawback whatsoever shall be allowed or paid upon, for, or in respect of, the exportation of any silver plate, which shall have been or shall be imported into, or made wrought or manufactured in this kingdom, either before on or after the said first day of *June* one thousand seven hundred and fifty eight, and which shall be entered for exportation after the said first day of *June* one thousand seven hundred and fifty eight; any former act or acts of Parliament to the contrary notwithstanding.

Traders, &c.
in gold or silver
lace, &c.
exempted.

X. Provided always, and be it further enacted by the authority aforesaid, that this act shall not extend to subject any person or persons to any penalty or forfeiture, for or in respect of his her or their trading in, selling or vending gold or silver lace, or gold or silver wire thread or fringe, without taking out such licence as aforesaid; nor to repeal or alter any drawbacks or allowances now payable upon the exportation of any such lace wire thread or fringe; any thing herein before contained to the contrary notwithstanding.

Recovery of
penalties.

XI. And be it further enacted by the authority aforesaid, that all prosecutions for the recovery of penalties and forfeitures, incurred for offences committed against this act, shall and may be heard adjudged and determined, either by bill plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, if such penalty or forfeiture shall be incurred there, or in such manner and form as hereafter is directed; that is to say, all prosecutions for recovery of penalties and forfeitures, incurred for offences committed against this act within the limits or jurisdiction of the chief office of excise in *London*, shall and may be heard adjudged and determined, by any three or more of the commissioners of excise in *England* for the time being; and in case of appeal from the judgement of the said commissioners (and not otherwise) shall be heard adjudged and determined, by the commissioners for appeals for the time being, or the major part of them; whose judgement therein shall be final: and all prosecutions for recovery of penalties and forfeitures, incurred for offences committed within all or any other the counties, shires, stewartries, cities, towns or places, within the kingdom of *Great Britain*, shall and may be heard adjudged and determined, by any two or more of the justices of the peace residing near to the place where such offence shall be committed; and if either the informers or defendants shall think themselves aggrieved by the judgement given by such justices, it shall and may be lawful for every such informer or defendant, to appeal to the justices of the peace at the next quarter session to be holden in and for the county, shire, stewartry, city, town or place, where the penalty or forfeiture shall be incurred; who are hereby authorized and impowered to hear adjudge and determine the same, and whose judgement therein shall be final: and the said commissioners for excise, and commissioners for appeal (in case of appeal) and all justices of the peace aforesaid respectively, are hereby authorized and required, upon complaint or information, upon oath, exhibited and brought before them respectively as aforesaid, of the commission of any offence against this act, (which oath the said commissioners and justices of the peace respectively, are hereby authorized to administer) to summon the party or parties accused; and upon the appearance or contempt of any person or persons so summoned, to proceed to the examination of the matter of fact; and upon due proof made thereof, either by the voluntary confession of the person or persons so summoned, or by the oath of one or more credible witness or witnesses (which oath they the said commissioners and justices respectively have hereby power to administer) to give judgement or sentence thereupon; and to award and issue out warrants under their hands respectively, for the levying of such penalties or forfeitures upon the goods and chattles of such person

or persons; and to cause sale to be made of such goods and chattles, if they shall not be redeemed within fourteen days; rendering to such person or persons the overplus (if any be) and for want of sufficient distress, to imprison the party or parties offending, till satisfaction be made.

XII. And it is hereby further enacted, that all penalties and forfeitures which shall be recovered, for any offences committed against this act (all necessary charges for the recovery thereof being first deducted) shall be distributed, one moiety thereof for the use of his Majesty, his heirs and successors and the other moiety thereof to him her or them, who shall inform or sue for the same. Application of penalties.

XIII. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons, for any thing done in pursuance of this act, in that part of *Great Britain* called *England*, the defendant or defendants in any such action or suit, may plead the general issue, and give the special matter in evidence, at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as any defendant or defendants hath or have in other cases by law; and if such action or suit shall be commenced or prosecuted in that part of *Great Britain* called *Scotland*, the court before whom such action or suit shall be brought, shall allow the defendant to plead this act on his defence; and if the pursuer shall not insist on his action; or if judgement shall be given against such pursuer, the defender shall and may recover the full and real expences he may have been put to by any such action or suit. General issue.
Treble costs.

XIV. And whereas by a clause in an act of Parliament made in the twelfth year of his present Majesty's reign, intituled *An act for the better preventing frauds and abuses in gold and silver wares*; every person who shall cast forge or counterfeit, any of the marks or stamps of the goldsmiths company in *London*, or any of the marks or stamps appointed to be used for marking wrought plate at *York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne*, or any mark stamp or impression to resemble any mark stamp or impression to be made with any mark or stamp to be used by the said company in *London*, or by the wardens or assayers at any of the other places aforesaid, in pursuance of the said act, or any other acts of Parliament then in force; or mark or stamp with any such counterfeit mark or stamp, any wrought plate of gold or silver, or any wares of brass or other base metal silvered or gilt over, and resembling plate of gold or silver; or transpose or remove from one piece of wrought plate to another, or to any vessel of such base metal, any of the marks stamps or impressions made or to be made with any of the marks or stamps of the said company, or of the said wardens or assayers, used or to be used in pursuance of the said or any other act then in force; or cause or procure any of the said offences to be committed; or sell exchange or expose to sale any manufacture of gold or silver, or export the same, with any such forged counterfeit or transposed mark stamp or impression, knowing the same to be forged counterfeited or transposed, was made liable for every offence, to the forfeiture of one hundred pounds; and for default of payment, to imprisonment in manner therein mentioned; and whereas, notwithstanding the penalty or punishment inflicted by the said clause, great quantities of gold and silver plate of a base and inferior standard, with such forged counterfeit or transposed marks stamps and impressions, are now frequently vended in this kingdom, and also exported to foreign parts; and it is necessary that all persons guilty of such practices for the future, should be subjected to exemplary punishment, in order to deter, as far

as

as may be, the commission of offences manifestly tending to the detriment of the fair trader, and the diminution of the wealth, the credit, and the commerce of this kingdom; be it therefore enacted by the authority aforesaid, that the said clause shall, from and after the fifth day of *July* one thousand seven hundred and fifty eight, be and is hereby repealed.

Forging stamp
for marking
plate &c.
death.

XV. And be it further enacted by the authority aforesaid, that if any person whatsoever, from and after the said fifth day of *July* one thousand seven hundred and fifty eight, shall cast forge or counterfeit, or cause or procure to be cast forged or counterfeited, any mark or stamp used or to be used for marking gold or silver plate in pursuance of the said act, or of any other act or acts of Parliament now in force, by the company of goldsmiths in *London*, or by the wardens or assayer or assayers at *York*, *Exeter*, *Bristol*, *Chester*, *Norwich*, or *Newcastle upon Tyne*, or by any maker or worker of gold or silver plate, or any or either of them; or shall cast forge or counterfeit, or cause or procure to be cast forged or counterfeited, any mark stamp or impression, in imitation of, or to resemble, any mark stamp or impression made or to be made with any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall mark or stamp, or cause or procure to be marked or stamped, any wrought plate of gold or silver, or any wares of brass or other base metal silvered or gilt over, and resembling plate of gold or silver, with any mark or stamp which hath been or shall be forged or counterfeited, at any time either before on or after the said fifth day of *July*, in imitation of, or to resemble, any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall transpose or remove, or cause or procure to be transposed or removed, from one piece of wrought plate to another, or to any vessel of such base metal as aforesaid, any mark stamp or impression made or to be made by or with any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall sell exchange or expose to sale, or export out of this kingdom, any wrought plate of gold or silver, or any vessel of such base metal as aforesaid, with any such forged or counterfeit mark stamp or impression thereon, or any mark stamp or impression, which hath been or shall be transposed or removed from any other piece of plate, at any time either before on or after the said fifth day of *July*, knowing such mark stamp or impression to be forged counterfeited or transposed or removed as aforesaid; or shall wilfully and knowingly have, or be possessed of, any mark or stamp which hath been or shall be forged or counterfeited, at any time either before on or after the said fifth day of *July*, in imitation of, or to resemble, any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; every such person offending in any each or either of the cases aforesaid, being thereof lawfully convicted, shall be adjudged guilty of felony, and shall suffer death as a felon, without benefit of clergy.

Anno tricesimo primo

GEORGE II. Regis.

C A P. XXXVI.

An act for continuing certain Laws therein mentioned relating to British Sailcloth, and to the Duties payable on Foreign Sail Cloth; and to the Allowance upon the Exportation of British made Gunpowder; and to the Encouragement of the Trade of the Sugar Colonies in America; and to the Landing of Rum or Spirits of the British Sugar Plantations, before the Duties of Excise are paid thereon; and for regulating the Payment of the Duties on Foreign exciseable Liquors; and for the Relief of Thomas Watson with regard to the Drawback on certain East India Callicoos; and for rendering more commodious the new Passage leading from Charing Crois.

[So much as relates to the Excise.]

SECT.
IV.

AND be it further enacted by the authority aforesaid, that so much of an act made in the fifteenth and sixteenth years of his present Majesty's reign, intituled *An act to* ^{15 & 16} *impower the importers or proprietors of rum or spirits of the* ^{Geo. 2. c. 25.} *British sugar plantations, to land the same before payment of the duties of excise charged thereon, and to lodge the same in ware-houses at their own expence; and for the relief of Ralph Barrow in respect to the duty on some rock salt lost by the overflowing of the rivers Weaver and Dame; as relates to the landing of rum or spirits of the British sugar plantations before payment of the duties of excise, and to the lodging of the same in ware-houses at the expence of the importers or proprietors thereof, which was to continue in force until the twenty ninth day of September one thousand seven hundred and forty nine, and from thence to the end of the then next session of Parliament, and which by an act made in the twenty third year of the reign of his present Majesty was further continued from the expiration thereof until the twenty ninth day of September one thousand seven hundred and fifty seven, and from thence to the end of the then next session of Parliament, shall be, and the same is hereby further continued from the expiration thereof, until the twenty ninth day of September one thousand seven hundred and sixty four, and from thence to the end of the then next session of Parliament.*

V. And whereas no certain time is appointed for the proprietor or proprietors, importer or importers, of all or any kind of foreign liquors liable to the duties of excise on the importation thereof, to make due entry thereof with the officer or collector appointed for the excise in the port or place where the same shall be imported, and to pay the duties for the same; and several persons have refused or neglected, for a long time after the importation of such foreign exciseable liquors, to make due entry thereof, and have insisted to keep the same on board, and even in some cases, when the ships have been put into the docks to be repaired; by which means the payment of the duties due for the same, have been unfairly postponed and kept back, and the revenue unnecessarily put to a very considerable expence by keeping tydesmen on board; and great opportunities are also obtained for imbezzling or running on shore all or part of the said foreign or exciseable liquors, without payment of any duties for the same, notwithstanding the utmost care and vigilance of the officer to prevent the same; for remedy whereof, be it enacted by the authority aforesaid, that from and after the fifth day of July one thousand seven hundred and fifty eight, the proprietor or proprietors, importer or importers, of any kind of foreign liquors, liable to the

Foreign exciseable liquors to be entered in 30 days after report of the loading of the ship;

13 & 14
Car. 2. c. 11.

Duties to be paid then, and liquors landed, on forfeiture.

Plantation rum excepted.

In entries of foreign liquors, the casks, &c. to be inserted.

Gager may take samples.
32 Geo. 2.
c. 29. § 1.

duties of excise, within thirty days next after the master or purser for that voyage, of the ship or vessel wherein the said foreign exciseable liquors, or any of them, shall be imported or brought into the kingdom of *Great Britain*, shall have or ought to have made a just and true entry or report upon oath, of the burthen contents and loading of such ship or vessel, in pursuance of the directions of the statute made in the thirteenth and fourteenth years of the reign of King *Charles* the second, intituled *An act for preventing frauds, and regulating abuses in his Majesty's customs*, shall make due entry with the officer or collector appointed for the excise, in the port or place where such foreign exciseable liquors shall be imported, of all such foreign exciseable liquors on board of such ship or vessel belonging to such proprietor or proprietors, importer or importers; and shall then, or before, satisfy and pay the duties of excise due and payable for and in respect of the said foreign exciseable liquors, and land the same; on pain to forfeit for every neglect or refusal to make due entry or payment, or to land the same, according to the directions of this act, all such foreign exciseable liquors, with the casks and package wherein the same shall be contained on board such ship or vessel belonging to such proprietor or proprietors, importer or importers, of the same, so neglecting or refusing, which shall and may be seized by any officer or officers of the excise.

VI. Provided always, and it is hereby declared and enacted by the authority aforesaid, that so long as the said act of the fifteenth and sixteenth years of his Majesty's reign shall be continued and in force, nothing in the clause last before mentioned shall extend, or be construed to extend, in any wise to prevent or hinder the proprietor or proprietors, importer or importers, of any rum or spirits of the growth produce or manufacture of the *British* sugar plantations, as shall be imported into the kingdom of *Great Britain* directly from the said sugar plantations, or any of them (an entry of such rum or spirits being first made within the said thirty days, as directed by the said clause last before mentioned) from forthwith landing such rum or spirits, and putting the same into such ware-house or ware-houses, and from giving such security for the due payment of the duties of excise, in pursuance of the directions of the said act of the fifteenth and sixteenth years of his Majesty's reign, if he she or they shall chuse so to do, within the said term of thirty days.

VII. And it is hereby further enacted by the authority aforesaid, that in all entries or reports of any foreign liquors, liable to the duties of excise, to be made by the master or purser of any ship or vessel, in pursuance of the said act of the thirteenth and fourteenth years of the reign of King *Charles* the second, the number of casks or other package, with the particular numbers and marks of each of them, and the particular kind of liquors contained in each cask or other package, on board of each respective ship or vessel, shall be inserted in such entries or reports; on pain for every neglect or refusal thereof to forfeit such liquor, with the cask or other package wherein the same shall be contained, which shall and may be seized by any officer of the excise; any law custom or usage to the contrary thereof in any wise notwithstanding: and that all seizures to be made in pursuance of any of the powers given by this act, shall (all necessary charges for the recovery thereof being first deducted) be employed, one moiety thereof to and for the use of his Majesty, his heirs and successors, and the other moiety to the seizer or prosecutor.

VIII. And, in order to enable the gagers or officers of the excise the better to ascertain the proof of all foreign imported liquors liable to the duties of excise, it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for the gagers or officers of the excise, at any time or times, to take a sample or samples (not exceeding one quart in the whole) out of each of the casks or other package containing such foreign spirituous liquors, paying for such sample or samples of liquors after the rate of sixteen shillings *per* gallon.

Anno tricesimo secundo

GEORGE II. Regis.

C A P. X.

An Act for granting to His Majesty a Subsidy of Poundage upon certain Goods and Merchandizes to be imported into this Kingdom; and an additional inland Duty on Coffee and Chocolate; and for raising the Sum of Six millions six hundred thousand Pounds, by way of Annuities and a Lottery, to be charged on the said Subsidy and additional inland Duty.

[So much as relates to the Excise.]

SECT.

X.

AND be it further enacted and declared by the authority Additional inland duty on coffee and chocolate. See the former duties, 10 Geo. 1. c. 10. § 5. aforefaid, that from and after the fifth day of *April* one thousand seven hundred and fifty nine, there shall be charged, levied, collected and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all coffee to be sold in *Great Britain*, by wholesale or retail, and upon all chocolate to be made or sold in *Great Britain*, an additional inland duty to be paid by the respective sellers of such coffee, and by the respective makers or sellers of such chocolate; that is to say,

For and upon all coffee to be sold in Great Britain, an additional duty of one shilling per pound weight averdupois, and in that proportion for a greater or lesser quantity, over and above the present inland duty, and over and above all customs and duties payable upon the importation thereof. 1 s. per lb. on coffee.

And for and upon all chocolate to be made or sold in Great Britain, an additional duty of nine pence per pound weight averdupois, and in that proportion for a greater or lesser quantity, over and above the present inland duty payable thereupon. 9 d. per lb. on chocolate.

XI. And be it further enacted and declared by the authority aforefaid, that the said additional inland duties hereby granted to his Majesty, shall be raised, levied, collected and paid, in the same manner, and under such management, and under such penalties and forfeitures, and with such powers for recovering the same, and by such rules ways and methods, as the former inland duties payable to his Majesty upon coffee and chocolate are raised, levied, collected and paid, as fully, and to all intents and purposes, as if the several clauses, powers, directions, penalties and forfeitures, relating thereto, were particularly repeated, and again enacted, in the body of this present act.

XII. And be it further enacted and declared by the authority aforefaid, that all the coffee which on the sixth day of *April* one thousand seven hundred and fifty nine shall be lodged or secured in any ware-house or ware-houses in pursuance of the directions of any former act or acts of Parliament in that behalf made, shall be, and is hereby charged with the said additional duty of one shilling per pound, to be paid in like manner as the former inland duty on coffee is directed to be paid, Coffee in ware-houses in 1759.

XIII. And be it further enacted and declared, that all the coffee and chocolate which any dealer in or seller of coffee, or any dealer in, or maker or seller of, chocolate in *Great Britain* (other than and except such persons who make chocolate for their family use, and not for sale, with respect only to their stock in hand) or any person or persons in trust for him her or them, or Stock in hand 1759. for

90lb. of roast-
ed coffee
charged as
112lb. of raw
coffee.

Duty to be
paid into the
office of ex-
cise.

Stock in hand
of chocolate to
be stampd.

New stamps.

Forging them
500l. penalty
and a year's
imprisonment.

for his her or their use, shall be possessed of or interested in, upon the said sixth day of *April* one thousand seven hundred and fifty nine, shall be and is hereby charged with the said additional inland duty of one shilling *per* pound for the said coffee, and nine pence *per* pound for the said chocolate. And that every ninety pounds weight of roasted coffee, by reason of the common decrease by shrinking in the roasting thereof, shall be charged after the rate of one hundred and twelve pounds of raw coffee, and so in proportion for a greater or less quantity. Which said additional inland duty for the stock in hand shall be paid by the respective sellers of coffee, and such makers or sellers of chocolate as aforesaid, to the proper officer of excise for the said inland duties, at the office of excise within the limits of which they shall respectively inhabit; that is to say, all such duties as shall arise within the limits of the chief office of excise in *London*, shall be paid within fourteen days next after the said fifth day of *April* one thousand seven hundred and fifty nine; and all such duties as shall arise in any other part of *Great Britain*, shall be paid within six weeks next after the said fifth day of *April* one thousand seven hundred and fifty nine.

XIV. And it is hereby further enacted by the authority aforesaid, that all such chocolate as shall on the sixth day of *April* one thousand seven hundred and fifty nine be in the custody or possession of any maker or seller of chocolate, other than such makers as aforesaid, or of any person or persons in trust, or for the use of him her or them, within the limits of the chief office of excise in *London*, shall, within fourteen days next after the said fifth day of *April* one thousand seven hundred and fifty nine; and all such chocolate as shall, on the sixth day of *April* one thousand seven hundred and fifty nine, be in the possession of any maker or seller of any chocolate (other than such makers as aforesaid) or of any person or persons in trust, or for the use of him her or them, in any other part of *Great Britain*, shall, within six weeks next after the said fifth day of *April* one thousand seven hundred and fifty nine; be brought to the respective offices where the entries for the same shall be, or ought to have been made, and shall then have some new and additional stamp mark impression or device affixed thereon, to denote that it has been charged with the said additional inland duty: which stamp mark impression or device, and all other stamps marks impressions or devices, which shall be made use of to denote the charging the said additional duties, either on the stock in hand, or any future stock, the said respective commissioners of excise and for the said inland duties for the time being are hereby directed to provide, in such manner as to them shall seem meet; which stamps, marks, impressions or devices, or any of them, may, from time to time, be varied or altered in such manner as the said commissioners shall judge most proper. And if any person or persons whatsoever shall, at any time, counterfeit or forge, or cause to be counterfeited or forged, any such mark, stamp, impression or device, which shall be made use of in pursuance of this act; or shall utter vend or sell, any chocolate with such counterfeit mark, stamp, impression or device thereon, knowing the same to be counterfeited; or shall, upon any chocolate which has not been duly entered with the proper officer, and for which the inland duties has not been duly charged or paid, fix or place any paper or papers having on it or them the impression of such mark or marks, stamp or stamps; or shall, in such paper or papers, inclose such chocolate as shall not have been duly entered with the proper officer, and for which the inland duties have not been duly charged or paid; with intent to defraud his Majesty of his inland duties for and in respect of such chocolate; that then every such person or persons so offending therein, shall, for every such offence, forfeit and lose the sum of five hundred pounds, and also shall be committed to the next county gaol, there to remain for twelve months without bail or mainprize.

XV. And

XV. And it is hereby further enacted by the authority aforesaid, that if any person or persons having, on the said sixth day of *April* one thousand seven hundred and fifty nine, in his or their custody or possession, any stock or quantity of coffee or chocolate chargeable by this act with the said additional inland duties, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same or any part thereof, before his Majesty's duties thereupon shall be paid as aforesaid; or shall fraudulently conceal or hide any part of his her or their said stock of coffee or chocolate; or shall neglect or refuse to bring or send, within the respective times appointed, his her or their said stock of chocolate, to the respective offices where the entries for the same shall have been, or ought to have been made, in order to have such chocolate stamped as aforesaid; or shall, after the said fifth day of *April* one thousand seven hundred and fifty nine, sell or vend, or offer or expose to sale, any of their stock of chocolate, without being first marked or stamped to denote the payment of the said additional inland duty; that then, and in each and every of the said cases, he she or they so offending, for every such offence, shall forfeit the sum of twenty shillings for every pound weight of such chocolate, and also the chocolate so found after the end of the said fourteen days, or six weeks respectively, without such mark, stamp, impression or device thereon, shall be forfeited, and may be seized.

Penalty of concealing stock in hand.

XVI. And whereas the provision by the former law for packing up chocolate in pounds, has not been found sufficient to prevent frauds, and the permitting the sale of chocolate in small quantities not packed up and secured in the manner herein after directed, has tended to encourage the clandestine and fraudulent making and selling thereof; be it further enacted by the authority aforesaid, that all chocolate which from and after the fifth day of *April* one thousand seven hundred and fifty nine shall be made in *Great Britain*, shall be packed up, and a stamp or mark put upon the same, in manner herein after mentioned; that is to say, all such makers or proprietors of chocolate, which shall be made in *Great Britain*, shall, from time to time, and at the respective times and places, when and where they are required to make entries of the chocolate by or for them respectively made as aforesaid, produce all the chocolate contained in such entry, at the respective offices where such entries are or ought to be made, to the respective officers who are or shall be appointed for the receiving such entries; on pain of forfeiting the sum of twenty shillings for every pound weight of such chocolate which shall not then be produced; which chocolate shall be brought, inclosed, packed and tied up with thread in papers, which said papers shall each of them contain either one pound, or half a pound, or a quarter of a pound weight of chocolate, and not more or less (at the election of the makers or proprietors) each of which papers so tied up shall, by an officer appointed or to be appointed by the respective commissioners of excise and inland duties for that purpose, or the major part of them respectively, have such a mark, stamp, impression or device, affixed thereon, as shall be by the said respective commissioners for the time being, from time to time, devised or appointed for that purpose.

Rules for packing and stamping chocolate.

XVII. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall sell chocolate in any less quantity than a quarter of a pound, or shall sell and deliver any chocolate to any person not being at the time of the sale and delivery thereof duly marked or stamped, or not being at that time inclosed packed and tied up with the identical piece of thread which is directed to be used in tying up the chocolate in a paper, before the same is to have the mark, stamp, impression or device, affixed thereon, or shall sell and deliver any chocolate, whereof the thread or stamped label inclosing the same at the time of the sale and delivery thereof, shall have been broke or opened in any manner whatsoever, every person or persons so offending, shall, for every such offence respectively, forfeit twenty pounds.

Not less than a quarter of a lb. of chocolate to be sold.

COFFEE and CHOCOLATE.

XVIII. And be it further enacted and declared by the authority aforesaid, that in the office of the auditor of the receipt of the exchequer, a book or books shall be provided and kept, in which all the monies arising by the said additional inland duties upon coffee and chocolate, and paid into the said receipt, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever; and the said money so arising from the said additional duties, and paid into the said receipt of exchequer, shall be part of the fund established for the several purposes herein after mentioned.

SECT. ULT. And it is hereby enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

Treble costs.

Anno tricesimo secundo

GEORGE II. Regis.

C A P. XVII.

An Act for obviating a Doubt with respect to the summoning of Persons for Offences committed against, or Forfeitures incurred by, the Laws of Excise.

WHEREAS it has been doubted, where the commissioners of excise and justices of the peace have respectively issued out any summons for the appearance of persons offending against, or for forfeitures incurred by, the laws of excise, or other laws made for collecting and securing the several other duties under the management of the commissioners of excise, which hath been left at the house or usual place of residence, or with the wife child or menial servant of such persons, whether the same should be deemed and adjudged a good and sufficient summons, and as legal and effectual a notice, as if the same had been actually delivered to the proper hands of such person or persons, to whom the same was or were directed; now, in order to put an end to such doubt; be it hereby enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that every such summons so left as aforesaid, shall be deemed to be a good and sufficient summons, and as legal and effectual a notice, as if the same had been actually delivered to the proper hands of such persons to whom the same was by name directed. Summons left at the house, legal notice.

II. And for the future, it is hereby enacted, that in all cases relating to the excise, or to any of the other duties which now or hereafter may be under the management of the commissioners of excise (except where particular provisions and directions are or shall be enacted for summoning offenders, or for condemning of seizures made from persons unknown) the leaving such summons at the house, work-house, ware-house, shop, cellar, vault or usual place of residence of such person or persons, directed to such person or persons by his her or their right or assumed name or names, shall be deemed to be, and is hereby declared to be, as legal and effectual a notice and summons, to all intents and purposes, as if the same was personally given or delivered to or into the hands of the party or parties for whom the same shall be designed, and as if the same was directed to the party or parties to and for whom the same shall be designed, by his her or their proper name or names. Directed by the right or assumed name.

Anno

Anno tricesimo secundo

GEORGE II. Regis.

C A P. XXIV.

An Act to amend an Act made in the last Session of Parliament, for repealing the Duty granted by an Act made in the Sixth Year of the Reign of His late Majesty on Silver Plate, and for granting a Duty on Licences to be taken out by all Persons dealing in Gold or Silver Plate, by permitting the Sale of Gold or Silver Plate in small Quantities without Licence; and by granting a Duty instead of the Duty now payable upon Licences to be taken out by certain Dealers in Gold or Silver Plate; and also a Duty upon Licences to be taken out by Pawnbrokers dealing in Gold or Silver Plate, and Refiners of Gold or Silver.

31 G. 2. C. 32.
6 G. 1. C. 11.

WHEREAS by an act made in the last session of Parliament, intituled *An act for repealing the duty granted by an act made in the sixth year of the reign of his late Majesty, on silver plate made, wrought, touched, assayed or marked, in Great Britain; and for granting a duty on licences to be taken out by all persons dealing in gold or silver plate; and for discontinuing all drawbacks upon silver plate exported; and for more effectually preventing frauds and abuses in the marking or stamping of gold or silver plate*; it was enacted, that in lieu of the duty thereby repealed, there should, from and after the fifth day of July one thousand seven hundred and fifty eight, be paid unto his Majesty, his heirs and successors, a duty of forty shillings for every licence to be taken out in manner therein after mentioned, by each person trading in selling or vending gold or silver plate, and by the said act such licences were directed to be taken out annually; and it was also thereby further enacted, that all persons using the trade of selling or vending gold or silver plate, or any goods or wares composed of gold or silver, or any goods or wares in which any gold or silver was or should be manufactured, and also all persons employed to sell any gold or silver plate, or any such goods or wares aforesaid, at any auction or public sale, or by commission, should respectively be deemed traders in, sellers or venders of, gold or silver plate, within the intent and meaning of the said act, and should take out a licence for the same; and whereas so much of the said last recited clause, as directs that every person trading in selling or vending gold or silver plate, or any goods or wares composed of gold or silver, or any goods or wares in which any gold or silver was or should be manufactured, should take out a licence for that purpose, has been found detrimental to the toy and cutlery trades of this kingdom; and your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, are therefore desirous that all persons may be permitted to trade in sell or vend any goods or wares in which the gold or silver shall not exceed the respective quantities herein after mentioned, without being obliged to take out a licence for that purpose, and in lieu thereof to grant unto your Majesty a duty upon such licences as are herein after mentioned; and therefore do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the fifth day of July one thousand seven hundred and fifty nine, no person or persons whatsoever shall be subject or liable to take out any licence for or in respect of his her or their trading in vending or selling any quantity of gold not exceeding two

Venders of
small gold and
silver wares,
exempted
from taking
licences.

penny weights in any one separate and distinct ware or piece of goods, or any quantity of silver not exceeding five penny weights in any one separate and distinct ware or piece of goods; but that all persons may, from time to time, after the said fifth day of *July* one thousand seven hundred and fifty nine, trade in vend or sell any ware or piece of goods, in which the gold or silver shall not exceed the respective quantities aforesaid, without being subject in respect thereof to any penalty for not having taken out a licence, or paid the duty granted by the said act made in the last session of Parliament; any thing in the said act contained to the contrary notwithstanding.

II. And, in order to make good any deficiency which may happen in the produce of the said duty, by reason of the exemption aforesaid, be it further enacted by the authority aforesaid, that there shall, from and after the said fifth day of *July* one thousand seven hundred and fifty nine, be paid unto his Majesty, his heirs and successors, a duty of five pounds for every licence to be taken out by each trader in, vender or seller of, gold or silver plate, or of any goods or wares in which any gold or silver is or shall be manufactured, who shall trade in, vend or sell, any piece of plate or goods, or any ware in which the gold or silver shall be of the respective weights herein after mentioned, or of any greater weight, and by all pawnbrokers trading in, vending or selling, gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured, and all refiners of gold or silver.

New duty on
licences.
Pawnbrokers
and refiners to
take licences.

III. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and fifty nine, no person or persons whatsoever, who now, or at any time or times hereafter, doth, do, or shall trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured, shall presume by him her or themselves, or by any other person or persons whatsoever employed by him her or them for his her or their benefit, either publicly or privately, to trade in, vend or sell, any piece of plate or goods, or any ware in which the quantity of gold shall be of the weight of two ounces or upwards, or in which the quantity of silver shall be of the weight of thirty ounces or upwards, unless he she or they shall have first paid a duty of five pounds for a licence, which shall have been taken out in the manner required by the said act made in the last session of Parliament; and every person who shall so trade in, vend or sell, any such piece of plate or goods, or ware as aforesaid, shall pay the like duty of five pounds for every licence which shall be taken out in each year, in pursuance of the said act, instead and in lieu of the duty of forty shillings thereby granted; any thing in the said act contained to the contrary notwithstanding: and if any person or persons trading in, vending or selling, gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured, shall, after the said fifth day of *July* one thousand seven hundred and fifty nine, presume or offer to trade in, vend or sell, any such piece of plate or goods, or any such ware as aforesaid, without first taking out a licence, for which the said duty of five pounds shall have been paid, and renewing the same licence, and making the like payment yearly as aforesaid, he she or they shall respectively forfeit and lose, for every such offence, the sum of twenty pounds.

Who are to
take licences.

20*l.* penalty.

IV. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and fifty nine, no pawnbroker or pawnbrokers shall presume, by him her or themselves, or by any other person or persons whatsoever employed by him her or them for his her or their benefit, either publicly or privately, to trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured; nor shall any person or persons presume, either by him her or themselves, or by any other person or persons whatsoever employed by him her or them for his her or their benefit, to use or practise the trade or business of a refiner of gold or silver, without first taking out a

Pawnbrokers
and refiners
deemed
traders.

licence, in such manner as persons using the trade of selling or vending gold or silver plate are, by the said act made in the last session of Parliament, required to take out licences; and every such pawnbroker, and also every such refiner of gold or silver, shall take out a fresh licence in every year, in such manner as persons using the trade of selling or vending gold or silver plate, are by the said act required to do: and for the more effectual enforcing the taking out of the said licences, and recovery of the duty herein after directed to be from time to time paid upon the taking out thereof, every such pawnbroker and refiner of gold or silver respectively, shall be deemed for the purposes of this act, to use the trade of selling or vending gold or silver plate; any thing in the said former act contained to the contrary notwithstanding. And every such pawnbroker as aforesaid, and also every such refiner of gold or silver, shall respectively pay a duty of five pounds for every licence which shall be taken out by each such pawnbroker or refiner; and which said duty of five pounds shall be paid in each year at the times when such licences are taken out, and to such person or persons, and in such manner, as the duty of forty shillings granted by the said act is thereby directed to be paid. And if, after the said fifth day of *July* one thousand seven hundred and fifty nine, any pawnbroker shall presume or offer to trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured; or if any person shall presume, or offer to use or practise, the trade or business of a refiner of gold or silver; and such pawnbroker or person respectively shall not have first taken out a licence, for which the said duty of five pounds shall have been paid, or shall not have renewed the same licence, and made such payment yearly as aforesaid; every such pawnbroker and person shall respectively, for every such offence, forfeit and lose the sum of twenty pounds.

Licences under the former act, on payment of 3*l.* good for the year.

V. Provided always, and be it further enacted by the authority aforesaid, that if, at any time or times, any person or persons who shall have taken out a licence in the manner prescribed by the said former act, and have paid, in respect thereof, the said duty of forty shillings, shall, before the expiration of such licence, produce the same, and pay the further sum of three pounds to any person or persons authorized by virtue of the said former act to grant licences (all which persons are hereby required to accept such payment, and to indorse a memorandum thereof, without fee or reward, upon the licence so produced) every person paying such additional sum of three pounds may, and is hereby empowered, from the time of the payment thereof, and during the continuance of the remainder of the term of the said licence, to trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured; or to use or practise the trade or business of a refiner of gold or silver, in such manner as any other person who shall have paid the duty of five pounds upon the original granting of any licence is by this act empowered to do; any thing herein before contained to the contrary notwithstanding.

One licence for partner in one house.

Licence serves but for one shop or house.

VI. Provided always, that persons in partnership, and carrying on their trade or business in one house shop or tenement only, shall not be obliged to take out more than one licence in any one year for the carrying on such trade or business: and that no licence which shall be granted by virtue of this act, shall authorize or empower any person or persons to whom the same may be granted, and who shall sell gold or silver plate in shops, to trade in, sell or vend, such gold or silver plate in any other shop or place, except in such houses or places thereunto belonging wherein he she or they shall inhabit and dwell at the time of granting such licence, or in booths or stalls at fairs or markets.

VII. And be it further enacted by the authority aforesaid, that all prosecutions for recovery of penalties and forfeitures incurred for offences committed against this act, shall and may be heard and determined, and such penalties and forfeitures recovered levied and applied, and in case of want of

sufficient

sufficient distress whereon to levy the same, the offender shall be imprisoned, in such and the same manner, and with the same powers and authorities, as are prescribed given and appointed in the said act made in the last session of Parliament with respect to prosecutions for, and the recovering levying and applying of the penalties and forfeitures incurred for offences committed against the said act, and to the imprisonment of the party or parties offending until satisfaction shall be made.

VIII. Provided always, and it is hereby enacted, that the several penalties and forfeitures of twenty pounds, created and inflicted by the said recited act, and this present act, may be mitigated by such ways means and methods as any fine penalty or forfeiture may be mitigated by any law or laws of excise; any thing in the said recited act, or this present act, to the contrary in any wise notwithstanding.

Mitigation of Penalties.

IX. And be it further enacted by the authority aforesaid, that all the monies which shall arise by the duty hereby directed to be paid upon licences (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, together with the monies arising by the duty on licences granted by the said act made in the last session of Parliament; and shall be applied to such uses and purposes, and in such manner, as the monies arising by the duty granted by the said act are thereby made applicable, and to and for no other use or purpose whatsoever.

Duties to be paid into the exchequer.

X. And be it further enacted by the authority aforesaid, that the said act made in the last session of Parliament (except such parts thereof as are varied or altered by this act) shall continue in full force and effect, and the provisions and powers therein contained (except as aforesaid) shall extend, and are hereby extended to, and shall operate and be executed, with respect to this act, and to all matters and things to be done in pursuance thereof, in as full and ample manner, to all intents and purposes, as if the said provisions and powers were, with such variations and alterations, herein specially repeated and re enacted; any thing in this act contained to the contrary notwithstanding.

Anno tricesimo secundo

GEORGE II. Regis.

C A P. XXIX.

An Act for further regulating the Power of taking Samples of Foreign Spirituous Liquors by the Officers of Excise; and also for empowering the Traders to take such Samples before the Duties are charged.

31 Geo. 2.
c. 36. § 8.

WHEREAS by a clause in an act of Parliament passed in the last session of Parliament, intituled *An act for continuing certain laws therein mentioned relating to British sailcloth, and to the duties payable on foreign sail cloth; and to the allowance upon the exportation of British made gunpowder; and to the encouragement of the trade of the sugar colonies in America; and to the landing of rum or spirits of the British sugar plantations, before the duties of excise are paid thereon; and for regulating the payment of the duties on foreign exciseable liquors; and for the relief of Thomas Watson with regard to the drawback on certain East India calicoes; and for rendering more commodious the new passage leading from Charing Cross; in order to enable the gagers or officers of excise the better to ascertain the proof of all foreign imported liquors liable to the duties of excise, it was enacted, that it should be lawful to and for the gagers or officers of the excise, at any time or times, to take a sample or samples (not exceeding one quart in the whole) out of each of the casks or other package, containing such foreign spirituous liquors, paying for such sample or samples of liquors after the rate of sixteen shillings per gallon; and whereas the taking so great a quantity as a quart out of each of the said casks or other package is unnecessary, and the paying for the same at the before-mentioned rate will be detrimental to the revenue; and whereas till of late the importers or proprietors of such foreign spirituous liquors, or their factors or agents, were permitted to take a sample out of each cask or other package, and to land such sample without paying any duty for the same, by means whereof they were enabled to, and did for the most part, sell such foreign spirituous liquors whilst on shipboard; and whereas for some time last past such permission hath, in many instances, been refused, which hath proved a great inconvenience to the said trade; for remedy whereof it is hereby enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that it shall and may be lawful for the gagers or other officers of excise, at any time before the gaging, to take a sample or samples, not exceeding half a pint in the whole, out of each of the casks or other package, containing such spirituous liquors, without paying for the same; and that it shall and may be lawful for the importers or proprietors of such foreign spirituous liquors, their factors or agents, to take, in the presence of one or more of the gagers or other officers of excise, a sample or samples, not exceeding half a pint in the whole, out of every cask or other package containing such spirituous liquors, whilst the same shall be on shipboard, and before the landing thereof, and to land such sample or samples, without paying any duty for the same.*

Gagers, &c.
may take sam-
ples gratis of
spirituous li-
quors.

Importers
may take like
samples before
landing.

II. Provided

II. Provided nevertheless, that still it shall and may be lawful for the said officers of excise to take the like sample or samples, not exceeding half a pint in the whole, out of each cask or other package containing such spirituous liquors, in any shop ware-house or other place belonging to any dealer in the same, paying for such sample or samples (if demanded) according to the market price, liquor of the like quality shall be sold for, at the time such sample or samples shall be taken.

Officers may
take like sam-
ples after
landing, pay-
ing for them.

Anno tricesimo tertio

GEORGE II. Regis.

C A P VII.

An Act for granting to His Majesty several Duties upon Malt; and for raising the Sum of Eight Millions by way of Annuities and a Lottery, to be charged on the said Duties; and to prevent the fraudulent obtaining of Allowances in the gauging of Corn making into Malt; and for making forth Duplicates of Exchequer Bills, Tickets, Certificates, Receipts, Annuity Orders, and other Orders, lost burnt or otherwise destroyed.

[So much as relates to the Excise.]

Most Gracious Sovereign,

Perpetual duties on malt.

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, towards raising by the most easy means the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty, the rates duties and impositions herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the eighth day of February one thousand seven hundred and sixty, there shall be raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon all malt, the rates duties and impositions, herein after mentioned; that is to say,

3 d. per bushel.

II. For and upon every bushel of malt which at any time or times shall be made of barley, or any other corn or grain, within that part of Great Britain called England, Wales, and the town of Berwick upon Tweed, by any person or persons whatsoever (whether the same shall be or not be for sale) the sum of three pence, and so proportionably for any greater or less quantity; to be paid by the maker or makers thereof respectively, over and above all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

In Scotland 1 d. ob.

III. And for and upon every bushel of malt which at any time or times shall be made of barley, or any other corn or grain, within that part of Great Britain called Scotland, by any person or persons whatsoever (whether the same shall be or not be for sale) the sum of one penny halfpenny, and so proportionably for any greater or less quantity; to be paid by the maker or makers thereof respectively, over and above all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

Brought from Scotland into England, 1 d. ob.

IV. And for and upon every bushel of malt which at any time or times shall be brought from Scotland into England, Wales, or the town of Berwick upon Tweed, the sum of one penny halfpenny, and so proportionably for any greater or less quantity, over and above the duty herein before granted upon malt made in Scotland, and all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

To be paid as the annual duties.

V. And be it further enacted by the authority aforesaid, that the rates duties and impositions herein before granted, shall be ascertained, secured, raised, collected, levied, recovered and paid into his Majesty's exchequer, for

for the purposes in this act expressed, in such and the like form and manner, and under such management, and by the same ways means and methods, and with such and the like allowances and repayments, and power of making compositions proportionably and according to such rules regulations and directions, and under such penalties forfeitures and fines, with such powers for recovery and mitigation thereof, and other powers, in all respects not otherwise enacted directed or provided by this act, as are prescribed mentioned or expressed, for or concerning the ascertaining, compounding, securing, managing, raising, collecting, levying, recovering, paying, allowing and repaying the several and respective duties upon malt within the kingdom of *Great Britain*, which were continued and granted to his Majesty in and by an act made in this present session of Parliament, intituled *An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder and perry, for the service of the year one thousand seven hundred and sixty*; or as are contained in any other act or acts of Parliament in and by the said act made in this present session mentioned or referred unto, or any of them; and that the said act made in this present session of Parliament, and all and every act or acts of Parliament therein mentioned or referred unto, as for and concerning the duties upon malt continued and granted by the said act in this session, and every article, rule, clause, matter and thing, relating thereto, in them any or either of them contained or thereby referred unto, and now in force, and not altered by this act, shall be in full force and effect, and be duly observed practised and put in execution throughout this kingdom, for ascertaining, compounding, securing, managing, raising, collecting, levying, recovering, paying, allowing and repaying the rates duties and impositions, herein before granted, during the continuance of such rates duties and impositions, and for levying recovering and mitigating the fines penalties and forfeitures, and for doing all other matters and things, as fully and effectually to all intents and purposes, as if the same were specially repeated and re-enacted in the body of this present act.

VI. And be it further enacted by the authority aforesaid, that there shall be also raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon every bushel of malt, whether ground or unground, made of barley or of any other corn or grain, belonging to any malster or maker of malt for sale, seller or retailer of malt, brewer, distiller, inn-keeper, victualler or vinegar maker, either in his her or their custody or possession, or in the custody or possession of any other person or persons whatsoever in trust for him her or them, or for his her or their use benefit or account, upon the said eighth day of *February* one thousand seven hundred and sixty, the sum of three pence, in that part of *Great Britain* called *England, Wales*, and town of *Berwick upon Tweed*; and the sum of one penny halfpenny, in that part of *Great Britain* called *Scotland*, and so proportionably for any greater or less quantity; to be paid by the person or persons respectively possessed of such malt, over and above all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

VII. And be it further enacted by the authority aforesaid, that the duties hereby granted upon malt, being stock in hand on the said eighth day of *February* as aforesaid, shall be within the receipt management and government of the several chief commissioners and governors of the receipt of excise upon beer ale and other liquors, for the time being, in *Great Britain* respectively; and that all inferior officers, whether they be sub-commissioners, collectors, supervisors, gaugers or others, that are or shall be constituted or appointed for levying, receiving, collecting or answering, of his Majesty's duties of excise upon beer ale and other liquors, shall, within the respective limits or districts, or in the several places or stations to which they are or shall be appointed, be also the sub-commissioners, collectors, supervisors, gaugers or other officers respectively, for the said duties by this act granted

granted upon stock in hand; nevertheless under the government and direction of the said respective chief commissioners of excise for the time being, or the major part of them; who have hereby power to dismiss or alter them, or any of them, and to make and constitute from time to time, such and so many inferior officers for the said duties upon stock in hand, as, to the said respective chief commissioners for the time being, or the major part of them, shall seem meet.

VIII. And be it further enacted by the authority aforesaid, that all and every the said malsters, or makers of malt for sale, sellers or retailers of malt, brewers, distillers, inn-keepers, victuallers and vinegar-makers, and all and every other person and persons whatsoever, who in trust for them, or any or either of them, or for the use benefit or account of them, or any or either of them, shall have in his her or their custody or possession, or in his her or their houses, out-houses, barns, granaries, or in any other place or places whatsoever upon the said eighth day of *February* one thousand seven hundred and sixty, any parcel or quantity of malt whatsoever, shall, on that day, or within ten days next ensuing, give a true and particular account thereof in writing, at the office of excise within the limits of which he she or they shall then respectively inhabit; upon pain to forfeit the sum of fifty pounds for every such offence and the malt of which no such account shall have been given, which shall and may be seized by any officer of excise; and within one calendar month after he she or they shall have given or ought to have given such account as aforesaid, shall pay down the duties hereby due or payable for such malt, to the proper officer or officers for receiving the same; and that all and every such malsters, or makers of malt for sale, sellers or retailers of malt, brewers, distillers, inn-keepers, victuallers and vinegar-makers, who shall refuse or neglect to make such payment, for his her or their said stock of malt, within the time by this act limited for that purpose, shall forfeit double the sum of the duty which should have been so paid by him her or them as aforesaid.

IX. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the officers of excise respectively, to take a true and particular account and admeasurement of all such malt, as any malsters or makers of malt for sale, sellers or retailers of malt, brewers, distillers, inn-keepers, victuallers or vinegar-makers, or any person or persons in trust, or for the use benefit or account of them, or any or either of them shall, on the said eighth day of *February* one thousand seven hundred and sixty, have, be possessed of, or interested in; and for that purpose shall be permitted in the day-time, to enter into any dwelling-house, out-house, barn or other place whatsoever, belonging to every and any such malster or maker of malt for sale, seller and retailer of malt, brewer, distiller, inn-keeper, victualler and vinegar-maker, and each of them, who are hereby required to permit and suffer such officer or officers, upon his or their request, to make such entrance on the said eighth day of *February* one thousand seven hundred and sixty, or afterwards, at any time before the duty upon such malt shall be paid, and to take such account and admeasurement thereof, and to cast such malt into a regular form, for the better ascertaining the quantity thereof: and if they any or either of them, shall refuse to permit or suffer the officers of excise so to do, or if any person or persons shall obstruct, oppose, molest or hinder, any officer or officers of excise, in the due execution of such powers hereby given, he she or they shall respectively forfeit twenty pounds for every such offence: and if any malster or maker of malt for sale, seller or retailer of malt, brewer or distiller, inn-keeper, victualler, vinegar-maker, or any other person or persons having in his her or their custody or possession, any quantity of malt chargeable by this act with the said duties, or any part thereof, for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before the duties thereupon shall be charged,

or shall fraudulently conceal or hide, or cause or suffer to be concealed or hid, or shall not produce to the inspection of the gauger, such malt, and every part thereof, that then, and in every such case, every person so offending, for every such offence, shall forfeit the sum of twenty pounds; and the malt which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any officer or officers of excise; and the person or persons in whose custody such malt shall be found, who shall not before the discovery thereof, give notice at the next excise office, of the quantity of malt so in his her or their custody, shall also forfeit and lose the sum of twenty shillings for every bushel of such malt.

X. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*,^{12 Car. 2. c. 24.} or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for managing, raising, levying, collecting or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, recovering and paying the said duties upon malt, which shall be stock in hand on the said eighth day of *February* one thousand seven hundred and sixty, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

XI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures, in relation to the said duties upon stock in hand, shall be sued for levied and recovered or mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

XII. Provided always, and be it further enacted by the authority aforesaid, that if after payment of the duties hereby granted upon malt which shall be stock in hand upon the said eighth day of *February* one thousand seven hundred and sixty, all or any part of such malt shall unfortunately happen to be destroyed or damaged by fire, or shall perish, or shall be damaged by the casting away of, or by any inevitable accident happening to any barge or vessel in which such malt shall be transporting or transported from any part of this kingdom to another, such proportional repayment or allowance shall be made to the proprietors of such malt in respect of the said duty, as is by an act passed in the ninth year of his late Majesty's reign, *for continuing the duties upon malt, mum, cyder and perry, to raise money by way of a lottery, for the service of the year one thousand seven hundred and twenty three*,^{9 G. 1. c. 3.} authorized to be made in the like cases, with respect to the duties thereby granted; and the amount of such allowances and repayments shall be ascertained in such manner, and upon such notices, and under such regulations, as are mentioned in and prescribed by the said act, and shall be paid out of the monies to arise by virtue of this act; any thing herein contained to the contrary notwithstanding.

XIII. And be it further enacted by the authority aforesaid, that in the gauging or measuring of malt for ascertaining the said duties on stock in hand, the bushel herein before mentioned shall be taken and allowed to be of the same and the like contents as are mentioned and appointed in and by an act made in the twelfth year of the reign of Queen Anne, for granting duties upon malt, mum, cyder and perry, for the service of the year one thousand seven hundred and thirteen, with respect to the bushel therein mentioned.

12 Ann. ft. 1.
c. 2.

Malt from
Scotland to be
entered with
the proper
officers.

XIV. And be it further enacted by the authority aforesaid, that from and after the said eighth day of *February* one thousand seven hundred and sixty, all malt which shall at any time or times be conveyed from *Scotland* into *England*, *Wales*, or town of *Berwick* upon *Tweed*, shall be brought and entered with such officers, and in such manner, and under such penalties and forfeitures, to be recovered levied or mitigated by such ways and means, and applied to such uses and purposes, as in and by the said act made in this present session of Parliament, is mentioned directed and appointed with respect to malt brought from *Scotland* into *England*, *Wales*, or *Berwick* upon *Tweed*, between the twenty third day of *June* one thousand seven hundred and sixty, and the twenty fourth day of *June* one thousand seven hundred and sixty one; and the sum of three pence *per* bushel for the duties thereof, over and above all other duties and payments, shall be paid down in ready money to such officers respectively, and in such manner, as the duties in the said act mentioned are directed to be paid upon malt so brought from *Scotland*; unless a certificate from the proper officer be produced, that it hath paid the duty granted by this act of one penny halfpenny *per* bushel in *Scotland*, either upon or in respect of the making thereof, or as stock in hand; and if such certificate be produced, then there shall be paid no more than one penny halfpenny *per* bushel, by virtue of this act, for such malt so brought from *Scotland*; on pain of forfeiting all such malt, or the value thereof, as shall be landed or put on shore, or brought into *England*, *Wales*, or the town of *Berwick* upon *Tweed*, without such entry or payment of the duty aforesaid: which forfeiture shall be recovered and applied in such manner as any forfeiture is directed or authorized, by the said act made in this present session of Parliament, to be recovered and applied.

No other al-
lowances than
are allowed in
like cases by
the annual act.

XV. Provided always, and be it further enacted by the authority aforesaid, that during the time that any duties, other than the duties granted by this act, shall be payable for or upon malt, no payment or allowance whatsoever shall be made out of or for or in respect of the duties hereby granted, to any malster, maker of malt, or other person, in consideration of any extraordinary charges for ware-houses and store-houses for locking up of malt entered or made for exportation, or for the several admeasurements thereof; nor shall any allowance abatement or addition be made in the gaging or admeasurement of any barley corn or grain making into malt, or of the malt when made, in consideration of the difference between the quantity of the corn or grain when wet and swoln, and the quantity thereof when it is converted into dry malt; or of the difference between the quantity of corn or grain when it is making upon the floor, and the quantity thereof when it is dried and perfectly made into malt; or in the gaging or admeasurement of any corn or grain making into malt for exportation, or of such malt when made; other than such respective allowances abatements or additions as are mentioned in the said act passed in this present session of Parliament, or any act or acts therein referred unto; any thing in this act contained to the contrary notwithstanding.

Bounties upon
exportation.

XVI. Provided also, and be it further enacted by the authority aforesaid, that upon the claim or demand of any bounty upon the exportation of any whole or ground malt, the duties by this act granted shall not be reckoned or valued towards the price of such malt, but shall be deducted in such reckon-
ing

ing or valuation; and that such bounty shall be continued to be allowed and paid in such manner, and under such rules, regulations, penalties and forfeitures, and such penalties and forfeitures shall be recovered levied and mitigated by such ways and means, and applied to such uses and purposes, as are prescribed directed and appointed by the said act made in this present session of Parliament, or any act or acts therein mentioned or referred unto; any thing herein, or in any other act, contained to the contrary notwithstanding.

XVII. Provided also, and be it enacted and declared by the authority aforesaid, that wherever any person or persons, bodies politic or corporate, or others, that are charged with the duties mentioned in this act, shall have sold, or contracted to sell, any malt, to any person or persons before the said eighth day of *February* one thousand seven hundred and sixty, and not delivered the same to the buyer, that then, and in every such case, the buyer of the said malt shall be obliged to pay to the seller the duty which such seller shall have paid for such malt upon delivery thereof.

Contracts before 8 February 1760.

XVIII. Provided also, and be it further enacted by the authority aforesaid, that no malt which hath been or shall be entered and made for exportation only, in such manner, and according to such rules and regulations, as are prescribed and directed with respect to the making of malt for exportation, by an act made in the twelfth year of his late Majesty's reign, *for continuing the duties upon malt, mum, cyder and perry, in that part of Great Britain called England, and for granting to his Majesty certain duties upon malt, mum, cyder and perry, in that part of Great Britain called Scotland, for the service of the year one thousand seven hundred and twenty six, and for other purposes; and according to the rules or regulations prescribed and appointed by any other act or acts of Parliament, and now in force; shall be charged or chargeable, or subject or liable, to any of the duties by this act granted; and that no drawback out of the duties to arise by virtue of this act shall be paid or allowed for any malt whatsoever which shall be exported from any part of Great Britain to any parts beyond the seas; any thing herein, or in any other act, contained to the contrary notwithstanding.*

Malt for exportation exempted.

12 Geo. 1. c. 4.

XIX. And be it further enacted by the authority aforesaid, that where any rent is reserved and payable in malt, or if payable in money, and the sum or quantity of such rent is to be ascertained by the price of malt, and is to increase just as much as the price of malt doth increase, it shall and may be lawful for the tenant of any lands or tenements subject to any such rent, to detain deduct and abate so much of every such rent as will amount to the duty by this act charged for every quarter of malt, or the value of it in money, that is so reserved, and so proportionably for any lesser quantity; and the person or persons, bodies politic or corporate, to whom any such rent is reserved as aforesaid, shall, upon the receipt of the residue of any such rent, make an allowance of such deductions as aforesaid, and the tenant be discharged, as if such payment had been made without any deduction or abatement whatsoever.

From rents payable in malt, duty may be deducted.

XX. And be it further enacted by the authority aforesaid, that all malt in the custody of any maker of malt shall be liable and subject to, and is hereby made chargeable with, all and singular the duties of malt in arrear and owing by any person or persons for any malt made by such malster, or within his malt-house, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such malt-house for any offence against the laws relating to the duties on malt; and that it shall be lawful in all cases to levy debts and penalties, and to use such proceedings against such malt, as it may be lawful to do in case the debtor or offender were the true and real owner of the same malt.

Malt in hand subject to arrears, &c.

XXI. Provided always, and be it further enacted by the authority aforesaid, that no part of the monies which shall arise by the duties hereby granted, shall be subject or liable, during the payment of any other duties upon malt,

The duties not liable to charges of management, &c.

malt, to defray any part of the charges or expences of collection or management, or at any time whatsoever be applicable diverted or divertable towards encouraging fisheries or manufactures in *Scotland*, or to any use or purpose (except such allowances and repayments as are authorized to be made by virtue of this act, and the defraying the charges and expences of collection and management, when there shall not be any other duties payable upon malt) other than the uses and purposes herein after mentioned; any thing in this or any other act contained to the contrary notwithstanding.

Separate accounts.

XXII. And be it further enacted by the authority aforesaid, that the several and respective officers who shall be employed in the assessing, raising, collecting, levying and recovering, the duties by this act granted, shall, from time to time, distinguish in their accounts the amount of the monies arising by such duties, and shall pay the same into the receipt of the exchequer, distinctly and separately from all monies to arise by any other duties upon malt; and that in the office of the auditor of the receipt of the exchequer, a book or books shall be provided and kept, in which all the monies arising by virtue of this act, and paid into the said receipt, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever; and the said monies so arising and paid into the said receipt of exchequer, shall be the fund established for the several purposes herein after mentioned.

XXIII. And be it further enacted and declared by the authority aforesaid, that the several annuities which by this act are herein after directed to attend as well the principal sum of eight millions, as the additional capital which will arise by three pounds to be given in and by a lottery ticket to each subscriber, for and upon every one hundred pounds advanced and paid towards the said sum of eight millions, shall be charged and chargeable upon, and payable out of, the rates duties and impositions composing the fund hereby established for the payment thereof; and the said rates duties and impositions are hereby appropriated for that purpose accordingly.

And by sect. 58. any surplus is reserved for the disposition of Parliament.

LIX. And whereas in making of malt, practised before the granting any duties thereon, the barley or other corn or grain, during its steeping in the cistern, uting-fat, or other vessel, did usually rise and swell so considerably, that it was thought reasonable upon granting the said duties, in all charges for duty to be made by the officers of excise from the cistern or couch, to allow to the malsters and makers of malt four bushels in every twenty bushels, and so proportionably upon every greater or lesser quantity, in consideration of such rise or swelling of the corn; which allowances have been, and are made accordingly; and whereas many malsters or makers of malt do continue their barley, or other corn or grain, in the cistern, uting-fat, or other vessel, but a very short time after the first wetting of the same, whereby the rise or swelling as aforesaid is much prevented, and beareth not a due proportion to the said allowance given on account of the rise and swelling thereof, by which means such malsters not only obtain the allowance aforesaid in the cistern or couch, although the reason for making the same is in a great measure taken away, but also reserve to themselves a further advantage, by swelling the corn after it has been gaged and charged in the couch, by means of watering it on the floor, where it has the allowance of ten bushels in twenty, which practices are greatly detrimental to the revenue and fair trader; be it therefore further enacted, that if, from and after the said eighth day of *February* one thousand seven hundred and sixty, any malster or maker of malt, during the continuance of the duties on malt, shall not wet or steep his barley, or other corn or grain, intended to be made into malt, in the cistern, uting-fat, or other vessel, so as that the same shall be covered with water, and continue so covered in such cistern, uting-fat, or other vessel, for the full space of forty hours from the time of its being first wet and covered

Grain in the cistern, &c. to be covered with water 40 hours, to have the allowance for wetting.

See 3 Geo. 3. c. 13. § 1.

with water as aforesaid, before he shall drain or take or draw the water from the same; such malster or maker of malt shall, in such case, not be intitled to the said allowance of four bushels in every twenty, in charging the said duties by gage, either in the cistern or couch; any thing in this or any former act or acts contained to the contrary in any wise notwithstanding.

LXI And it is hereby enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence: and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs. General issue.
Treble costs.

Anno tricesimo tertio

GEORGE II. Regis.

C A P. IX.

An Act for preventing the excessive Use of Spirituous Liquors, by laying additional Duties thereon; for shortening the Prohibition of making Low Wines and Spirits from Wheat, Barley, Malt or other Grain, and from Meal Flour and Bran; for encouraging the Exportation of British made Spirits; and for more effectually securing the Duties payable upon Spirits, and preventing the fraudulent Relanding or Importation thereof.

See former duties on low wines, 12 & 13 W. 3. c. 11. 4 A. c. 12. § 2. 16 G. 2. c. 8. 19 G. 2. c. 12. 24 G. 2. c. 40. and subsequent duties, 2 G. 3. c. 5.

Additional duties on spirituous liquors.

WHEREAS the high price of spirituous liquors hath been a principal cause of the diminution of the home consumption thereof, and hath thereby greatly contributed to the health sobriety and industry of the common people; and whereas it is therefore of the utmost importance to the public welfare, that some timely provision should be made for preventing the return of all those mischiefs which must unavoidably ensue, in case such spirituous liquors should again be suffered to be sold at as low a rate as formerly; and forasmuch as the most effectual and expedient method of continuing the high price of spirituous liquors, will be by laying a large additional duty on such spirituous liquors; may it therefore please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty first day of *April* one thousand seven hundred and sixty, there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, throughout the kingdom of *Great Britain*, for the several kinds of spirituous liquors herein after mentioned, specified and enumerated (over and above all duties charges and impositions, by any former act or acts of Parliament thereupon respectively set rated and imposed) the several additional rates and duties of excise, herein after mentioned and expressed; that is to say,

For every gallon of low wines, or spirits of the first extraction, made or drawn from any sort of drink or wash, brewed or made from any sort of malt or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers or makers thereof, five pence.

For every gallon of strong waters, or aqua vitæ, made for sale of the materials aforesaid, or any of them, to be paid by the distillers or makers thereof, one shilling and three pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, one shilling and three pence.

For every gallon of spirits made or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, eight pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials, except those before mentioned, or any mixture therewith, to be paid by the distillers or makers thereof, six pence three farthings.

For every gallon of spirits made for sale from cyder, or any sort or kind of British materials, except those before mentioned, to be paid by the distillers or makers thereof, one shilling and one penny three farthings.

For

For every gallon of single brandy spirits, or aqua vitæ, imported into Great Britain from beyond the seas, to be paid by the importer before landing, one shilling.

For every gallon of brandy spirits, or aqua vitæ, above proof, commonly called Double Brandy, imported into Great Britain from beyond the seas, to be paid by the importer before landing, two shillings.

II. And, for the better ascertaining, charging, collecting, raising, levying and securing, the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted as are charged upon spirituous liquors made extracted and manufactured in, or imported into, *England, Wales, or the town of Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon spirituous liquors made extracted and manufactured in, or imported into, *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues; and shall stand appropriated and be applied to the same uses and purposes respectively as the present duties on spirituous liquors are now applicable and appropriated unto.

III. Provided always, and be it enacted by the authority aforesaid, that the additional rate or duty hereby charged upon rum or spirits of the growth ^{Duties on plantation rum to be paid as former duties.} produce or manufacture of the *British* sugar plantations, imported into this kingdom, shall be paid and payable in such manner only, and under such regulations and restrictions, as the rates and duties of excise heretofore charged on such rum or spirits are now by law paid and payable.

IV. And whereas by an act made in this present session of Parliament, it was enacted, that an act made in the thirtieth year of his present Majesty's ^{30 Geo. 2. c. 10.} reign, intituled *An act to prohibit for a limited time, the making of low wines and spirits from wheat, barley, malt or any other sort of grain, or from any meal or flour*, which, by several subsequent acts, was continued until the twenty fourth day of *December* one thousand seven hundred and fifty nine; and also so much of an act made in the last session of Parliament, intituled *An act* ^{32 Geo. 2. c. 2.} to continue for a further time, the prohibition of the exportation of corn, malt, meal, flour, bread, biscuit and starch; and also to continue for a further time, the prohibition of the making of low wines and spirits from wheat, barley, malt, or any other sort of grain, or from meal or flour; and to prohibit for a limited time, the making of low wines and spirits from bran, as prohibits the making of low wines and spirits from bran; which was to continue until the twenty fourth day of *December* one thousand seven hundred and fifty nine, should be, and the same were thereby continued from the expiration thereof, until the twenty fourth day of *December* one thousand seven hundred and sixty, unless such continuation of the said acts, or of any parts thereof, should be abridged or shortened by any other act to be made in this present session of Parliament; be it therefore enacted by the authority aforesaid, that from and after the ^{Prohibition of extracting spirits from corn taken off.} twenty first day of *April* one thousand seven hundred and sixty, the prohibition established and enacted by the said acts of making extracting or distilling low wines and spirits from wheat, barley, malt, or any other sort of grain, and from meal flour or bran, or any mixture therewith, and all penalties ^{powers}

powers and regulations in the said acts, so far as the same could or might extend or operate with respect to the making of low wines and spirits from the materials aforesaid, after the said twenty first day of *April* one thousand seven hundred and sixty, shall cease and be no longer in force or effect; any thing in the said acts contained to the contrary notwithstanding.

King may
prohibit by
proclamation.

V. Provided always, and be it further enacted by the authority aforesaid, that if at any time or times after the said twenty first day of *April* one thousand seven hundred and sixty, during the recess of Parliament, the price of wheat shall exceed forty eight shillings the quarter *Winchester* measure, for two successive market days, in the port of *London*, and it shall appear expedient to his Majesty, his heirs or successors, to prohibit the making of low wines and spirits from wheat, barley, malt, and any other sort of grain, and from meal flour and bran, or any mixture therewith, it shall and may be lawful to and for his Majesty, his heirs and successors, from time to time, by his or their royal proclamation or proclamations, to be issued by and with the advice of his or their privy council, or by his or their order in council, to be published in the *London Gazette*, from time to time, to prohibit the making extracting or distilling, of any kind of low wines or spirits from any wheat, barley, malt, and any other sort of grain, and from meal flour and bran, or any mixture therewith, for any time or times during such recess, or until twenty days after the commencement of the then next session of Parliament.

6 G. 2. c. 17.
§ 7.

Oath of ex-
porter to ob-
tain the draw-
back.

By 2 Geo. 3.
c. 5 § 5, & 20,
the duties on
spirits for ex-
portation, are
taken off; and
all drawbacks
cease, and a
bounty of 3l.
12s. per tun is
given on ex-
portation of
spirits made
from corn.

VI. And whereas the oath appointed by an act of Parliament made in the sixth year of his Majesty's reign, intituled *An act for repealing an act for laying a duty on compound waters or spirits; and for licensing the retailers thereof; and for determining certain duties on French brandy, and for granting other duties in lieu thereof; and for enforcing the laws for preventing the running of brandies*, to be taken by the exporters of spirits drawn from corn in *Great Britain*, has prevented the exportation of such spirits after they have been rectified; be it therefore enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, upon the exportation of such rectified spirits, instead of the oath aforesaid, in order to intitle the exporter to the drawback allowance or bounty on the exportation thereof, oath shall or may be made that the same were drawn or made in *Great Britain* from corn, without any mixture with any other materials, either native or foreign, except what has been necessary for the rectifying thereof; and that the duties of the said spirits have been duly paid; and that the said spirits are to be really and truly exported as merchandize to be spent beyond the seas.

Additional
drawback.

VII. And, for the further encouragement of the exportation of spirits drawn or made in *Great Britain* from the materials aforesaid, or any of them, be it enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, there shall be an additional drawback or allowance of twenty four pounds ten shillings for every ton of such spirits so drawn or made in *Great Britain*, which shall be exported to parts beyond the seas; and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly paid, and that the same are to be exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantities so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the said additional drawback or allowance of twenty four pounds ten shillings for every ton of such spirits so shipped off, and so in proportion for any

any greater or less quantity : and that the same drawbacks and allowances which are given by this or any former act or acts of Parliament now in force on the exportation of *British* made spirits to parts beyond the seas as merchandize, shall be allowed and paid to the distiller or distillers, merchant or merchants, on his her or their shipping any such spirits, as stores to be spent and consumed on board in any voyage to parts beyond the seas ; and when any distiller or distillers, merchant or merchants, shall be desirous of shipping any such spirits as stores as aforesaid, and shall give five days notice thereof to the respective commissioners of excise, or to such other person or persons as they shall respectively from time to time appoint for that purpose, mentioning in such notice the exact destination of the intended voyage, the tonage of the ship or vessel, and the number of the mariners intended to be employed in navigating the same, it shall and may be lawful to and for the said respective commissioners of excise, or the person or persons so to be respectively appointed by them as aforesaid, to ascertain the quantity of such spirits which shall be shipped on board such ship or vessel as stores, and for which such drawbacks and allowances shall be paid, and also the size and marks of the cask or casks in which such spirits shall be so shipped ; and on oath being made before any one or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, or before such other person or persons as shall be respectively authorized by the respective commissioners of excise for that purpose, that the duties of the same are duly paid, and that the same are to be shipped as stores to be spent and consumed in the voyage ; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantity so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers ; the distiller or distillers, merchant or merchants, shipping the same as aforesaid, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be so shipped, the said drawbacks and allowances for such spirits so shipped as aforesaid.

VIII. Provided always, that neither the said drawback or allowance, or any other drawback allowance or bounty, shall be made or paid for any quantity of such spirits, which shall be exported as merchandize, in any cask which shall contain less than one hundred gallons ; nor shall any such drawback or allowance whatsoever be made or paid for any quantity of spirits which shall be exported as merchandize, or shipped for stores as aforesaid, that shall be shipped on board of any vessel or vessels of less burden than one hundred tons.

No drawback
for spirits ex-
ported in casks
less than 100
gallons,
nor in ships un-
der 100 tons.

IX. Provided always, and be it further enacted by the authority aforesaid, that in case any such spirits shall be entered for exportation to *Ireland*, or his Majesty's plantations in *America*, the exporter or exporters thereof, in order to intitle him her or themselves to the drawback or allowance given by this act, or any other drawback allowance or bounty, shall, before the shipping of the spirits, and the granting any such certificate in consequence thereof, give bond, with sufficient security, to his Majesty, his heirs and successors, to be approved of by the respective commissioners of excise for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the goods, drawback, allowance and bounty, that the same, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported to, and landed in, such port of the kingdom of *Ireland*, or such place in his Majesty's plantations in *America*, for which the same was so entered for exportation ; and that the same shall not be exported or carried to any other place or country whatsoever, nor relanded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them : and such bonds so entered into shall not be delivered up or discharged, until

Security in
double the va-
lue, for due
exportation.

Bonds not to be discharged, till certificate be produced of the landing;

and oath by the master, &c. of the landing;

and oath by the exporter of being there disposed of.

Certificates from Ireland to be returned in six months; from America in 18 months.

Like security, &c. on exporting to other parts of Europe;

and like certificates from the British consul, &c.

and certificates to be returned in 15 months.

Like security, &c. on exportation to Africa;

a certificate shall be produced under the hand and seal of the collector, comptroller, or surveyor of the customs, or other chief officer of the port in *Ireland*, or the plantations in *America*, where such spirits shall be landed; testifying the landing thereof, and describing the number of the casks or other package containing the spirits, and the particular marks of such casks or package, and the exact quantity of spirits landed; and also testifying that the master, mate, purser or other person, having the charge of the ship or vessel during the voyage in which the said spirits were exported, had made oath before him that the said spirits, and every part thereof, were fairly landed there, and that at the time of landing they were of the same quality as when shipped on board; and that no part of such spirits had been wilfully or fraudulently diminished, reloaded or unshipped since the exportation thereof (which oath the said respective officers in *Ireland*, and the plantations in *America*, are hereby impowered to administer) and until oath shall be made before the respective commissioners of excise in *Great Britain* for the time being, or any one or more of them, or such other person or persons as they shall respectively appoint for that purpose (who is or are hereby respectively impowered to administer such oath) by the merchant exporter (if living) that to the best of his her or their knowledge or belief, the said spirits had been disposed of at the place or places mentioned in the oath referred to in the certificate. And the condition of all such bonds to be given for the exportation of any such spirits to *Ireland*, shall be to produce such certificate in six months from the date thereof, the danger of the seas and enemies excepted. And the condition of all such bonds to be given for the exportation of any such spirits to the plantations in *America*, shall be to produce such certificate in eighteen months from the date thereof, the danger of the seas and enemies excepted. And in case any such spirits shall be entered for exportation to any other parts beyond the seas in *Europe*, then the exporter or exporters thereof shall, before the shipping of such spirits and the granting such certificate, give bond, with sufficient security, to his Majesty, his heirs and successors, to be approved of as aforesaid, in double the value of the goods, drawback, allowance and bounty, that the same, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported to, and landed in, such port or place for which the same was so entered for exportation, and that the same shall not be exported or carried to any other place or country whatsoever, or reloaded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them: and such bonds so entered into shall not be delivered up or discharged, until a like certificate shall be produced under the hand and seal of the *British* consul, or other person acting as such, in the port or place where such goods shall be entered for and landed, and the like oath made by the merchant exporter, if living; which respective oaths the respective *British* consuls, or other persons acting as such, and the respective commissioners of excise, or other person or persons as they shall respectively appoint, are hereby respectively impowered to administer: and the condition of such last mentioned bonds shall be to produce such certificate in fifteen months from the date thereof, the danger of the seas and enemies excepted. And in case any such spirits shall be entered for exportation to any parts beyond the seas in *Africa*, then the exporter or exporters thereof shall, before the shipping of such spirits, and the granting such certificate, give bond, with sufficient security, to his Majesty, his heirs and successors, to be approved of as aforesaid, in double the value of the goods, drawback, allowance and bounty, that the same, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported to, and landed in, such port or place for which the same was so entered for exportation, and that the same shall not be exported or carried to any other place or country whatsoever, or reloaded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them: and such bonds so entered

into shall not be delivered up or discharged, until proof is made by the oath of the master, purser or other person, having the charge of the ship or vessel during the voyage in which the said spirits were exported, that the said spirits; and every part thereof, were fairly landed or disposed of in or on some part of the coast of *Africa*; and that at the time of being so landed or disposed of, they were of the same quality and condition as when shipped, and that no part of such spirits had been wilfully or fraudulently diminished, or relanded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them; and by the oath of the merchant exporter (if living) that, to the best of his her or their knowledge and belief, the said spirits had been disposed of at the place or places mentioned in the oath made by the master, mate, purser or other person, having the charge of the ship or vessel during the voyage; which proof shall be made within eighteen months from the date of each respective bond; which respective oaths last mentioned the respective commissioners of excise in *Great Britain* for the time being, or such other person or persons as they shall respectively appoint for that purpose, are hereby respectively empowered to administer. And in case no such certificates shall respectively be produced, or proof respectively made as aforesaid, within the respective times herein before mentioned, it shall and may be lawful for the said respective commissioners of excise to cause such bonds to be put in suit, unless they shall find sufficient cause to forbear the same; any law custom or usage to the contrary in any wise notwithstanding.

and oath by
the master of
the landing,
&c.

and oath of
the exporter:

Proofs within
18 months.

Bonds may be
sued if proofs
be not pro-
duced.

X. And, for the preventing the relanding of such spirits after the same shall be shipped, be it further enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, in case any such spirits entered as merchandize for exportation, shall not be really and *bona fide* shipped and exported (the danger of the seas and enemies excepted) or in case any such spirits entered as merchandize for exportation, or shipped for stores, shall be landed again in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, unless in case of distress to save the goods from perishing, which shall be presently made known to the officer or officers of excise and the principal officers of the customs in the port, then not only all such spirits, and the casks or other package, shall be forfeited and lost, but also the person or persons who shall bring, or cause or procure to be relanded such spirits, or any part thereof, into any part of *Great Britain*, or of the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, or be assisting or otherwise concerned in the unshipping the same, or to whose hands the same shall knowingly come after the unshipping thereof, or by whose privity knowledge or direction the said spirits, or any part thereof, shall be so relanded, shall forfeit double the amount of the drawback allowance and bounty for such spirits, and the casks and other package containing the same, together with the vessels and boats, and all the horses, or other cattle, and carriages whatsoever, made use of in the landing, removing, carriage or conveyance, of the same; which shall and may be seized by any officer or officers of the customs or excise. And if any master, commander, or other person, belonging to any ship or vessel, shall assist in, or connive at, the fraudulent landing any such spirits as aforesaid, he she or they (over and above all other penalties provided by this or any other act or acts now in force) shall, for every such offence, suffer imprisonment for the space of six months without bail or mainprize. And in case the package of such spirits so entered as merchandize for exportation, or any part thereof, shall be altered at any time after the shipping thereof, and before the arrival of the ship at the port or place of discharge, the master or other person taking charge of every such ship or vessel, shall forfeit and lose the sum of one hundred pounds.

Penalties of
relanding.

XI. And, for the preventing of frauds which may be committed in the exportation of such spirits so drawn or made in *Great Britain*, be it further enacted

Spirits ex-
ported to be
examined.

enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, all such spirits so to be exported shall be proof spirits; and in order that the same may be properly examined, and the casks marked, when any person or persons shall be desirous of shipping any quantity of such spirits, they are hereby required to give notice thereof in writing to the officer of excise of the division or place where such spirits are intended to be shipped, five days next before such spirits shall be put on ship-board; in which notice shall be expressed the number of casks, and the quantity of spirits so intended to be shipped: and it shall be lawful to and for the gagers, or other officers of excise, to mark all and every such casks or other package, in such manner as the respective commissioners of excise shall direct, before such spirits are shipped; and also before the shipping thereof, as well as when on ship-board, to take a sample or samples, not exceeding one pint in the whole out of each of the said casks or other package containing such spirits, paying for such sample or samples (if demanded) according to the market price spirits of the like quality shall be sold for at the time such sample or samples shall be taken. And in case any person or persons shall put on ship-board any such spirits for exportation as merchandize, or to be used as stores, without having given such notice as aforesaid, or shall obstruct or hinder the gagers, or other officers of excise, in the marking such casks, or in taking such sample or samples, he she or they shall respectively forfeit, for every such offence, the sum of one hundred pounds. And if the spirits so intended for exportation as merchandize shall, after the shipping thereof, be altered or reduced in quality or quantity, after any officer or officers of excise shall have examined the same, the said spirits, and the cask or casks, or other package or packages, containing the same, shall be forfeited and lost; and the person or persons who shall have so altered or reduced such spirits, or caused or procured the same to be altered or reduced, shall forfeit and lose the sum of one hundred pounds for every such offence; and no drawback allowance or bounty shall be allowed for the same.

Penalty of
false certifi-
cate, &c.

XII. And be it further enacted by the authority aforesaid, that if any person or persons shall knowingly or wittingly grant any false certificate, or counterfeit erase or alter any oath or certificate made or given pursuant to this act, or shall knowingly or wittingly publish or make use thereof, such person or persons shall forfeit five hundred pounds; which forfeiture shall and may be prosecuted in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; one moiety whereof to be for the use of his Majesty, his heirs and successors, and the other moiety to him or them who will sue for prosecute and recover the same; wherein no essoin protection or wager of law shall be allowed, nor any more than one imparlance; and such oath or certificate so falsified, counterfeited, erased or altered, shall be invalid and of no effect.

Who are com-
mon distillers.

XIII. And, for the more effectual securing the payment of the duties upon spirits, be it further enacted and declared by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, every person or persons making or keeping any wash, cyder, or other materials fit for distillation, and having in his her or their possession or occupation any still or stills, containing separately or together ten gallons or upwards; proof being made thereof by the oath of one or more credible witnesses or witnesses before any one or more of the commissioners of excise for the time being, or one or more of his Majesty's justices of the peace, who are hereby respectively impowered to administer the same; shall be deemed and taken to be a common distiller for sale, and shall be liable to the several rates and duties of excise, and be subject to the survey of the officers of excise, and to the several penalties and forfeitures imposed by this or any former act or acts of Parliament now in force, in any wise relating to distillers; any law or statute to the contrary in any wise notwithstanding.

XIV. And

XIV. And, for preventing of frauds that may be committed by distillers charging their stills privately with wash that has not been duly taken an account of by the officers of excise, it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, no distiller or maker of low wines, spirits, *aqua vite*, or strong waters, shall, on any pretence, begin to charge his or her still with wash, spirits, or other materials, without first giving to the proper officer or officers of the division or place where his or her distilling-house shall be situate, six hours notice at the least, of his or her intention to charge such still, unless at such times as are herein after mentioned; that is to say, from the twenty ninth day of *September* to the twenty fifth day of *March* yearly, between the hours of five in the morning and eight in the evening; and from the twenty fifth day of *March* to the twenty ninth day of *September* yearly, between the hours of three in the morning and nine in the evening; and in case such distiller, or maker of low wines, spirits, *aqua vite* or strong waters, shall not begin to charge his or her still at the time mentioned in such notice, or within one hour next after, such notice shall be void; and the distiller shall be obliged to give another like notice in writing, before he or she begins to charge his her or their still; and if any distiller or distillers shall begin to charge his her or their still or stills with wash, spirits, or other materials, except within the respective times aforesaid, without having first given such notice or notices respectively, every such distiller or distillers shall, for every such offence respectively, forfeit and lose the sum of one hundred pounds.

Hours of distilling.

Charging the still at other times without notice, forfeits 100*l*.

XV. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, if any distiller or distillers in preparing his grist for wash, in order for distillation, shall use or cause to be used, more wheat than in the proportion of one quarter of wheat to two quarters of any other grain, every such distiller or distillers shall, for every such offence, forfeit and lose the sum of fifty pounds.

Not above 1 quarter of wheat, to 2 quarters of other grain.

XVI. And whereas by an act made in the eighth year of the reign of his late Majesty King George the first, intituled *An act to prevent the clandestine running of goods, and the danger of infection thereby; and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations, to such regulations as other enumerated commodities of the like production are subject*, it was enacted, that if any foreign brandy, arrack, strong waters or spirits, of any kind whatsoever, should, from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat of the burden of forty tons, or under, according to the admeasurement prescribed in the act therein mentioned (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding two gallons for each such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, as also all such brandy, arrack, strong waters or spirits, or the value thereof, should be forfeited, and should and might be seized by any officer or officers of the customs, and should and might be prosecuted and divided in such manner and form as was prescribed in certain acts therein mentioned; and also further enacted, that if any boat, wherry, pinnace, barge or galley, rowing or made or built to row, with more than four oars, shall be found within the limits therein mentioned, such boat, wherry, pinnace, barge or galley, with all her tackle and furniture, or the value thereof, should be forfeited, and should and might be seized by any officer or officers of the customs; and the owner or owners thereof, or any person using or rowing in such boat, wherry, pinnace, barge or galley, should also forfeit and lose the sum of forty pounds; with a proviso, exempting certain vessels therein mentioned

8 Geo. 1. c. 18.

12 Geo. 1.
c. 28.

11 Geo. 1.
c. 30.

Officers of ex-
cise as well as
customs, may
seize vessels
forfeited.

from the said forfeitures; and by the said act it was directed, that the ship vessel or boat importing foreign brandy, arrack, strong waters or spirits, or such boat, wherry, pinnace, barge or galley as aforesaid, should, after condemnation thereof, be burnt and wholly destroyed; and the tackle furniture and apparel thereunto belonging, be publicly sold to the best advantage; and whereas by an act made in the twelfth year of the reign of his late Majesty, intituled *An act for the improvement of his Majesty's revenues of customs excise and inland duties*, the commissioners of his Majesty's customs were empowered to cause any such ship, vessel, boat, wherry, pinnace, barge or galley (except as before excepted) which should be seized and condemned as aforesaid, to be used by the officers of his Majesty's customs, together with the tackle, furniture, apparel and materials belonging thereunto, the officer or officers who seized the same being first paid his or their share or shares; and whereas by an act made in the eleventh year of the reign of his said late Majesty, *for more effectually preventing frauds and abuses in the public revenues, for preventing frauds in the salt duties, and for other purposes*, certain powers were given to the officers of the revenue of excise to enter into any ship or vessel within the limits of any port in this kingdom, and search for and seize arrack, rum, brandy, spirits or strong waters, and coffee, tea, cocoa nuts, chocolate and cocoa paste, with the packages thereof, in the manner and for the reasons therein mentioned; and whereas no provision is made by the laws in being, to empower the officers of excise to seize any ships, vessels, boats, wherries, pinnaces, barges or gallies; and it would be a further means to prevent the clandestine importation of spirituous liquors, if they were empowered to seize such ships, vessels, boats, wherries, pinnaces, barges or gallies, in the same manner the officers of the customs may now legally do; be it therefore enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, it shall and may be lawful to and for the officers of excise, and every of them, and they and each of them are hereby required to seize all and every such ships, vessels, boats, wherries, pinnaces, barges or gallies, as are declared to be forfeited for any of the reasons contained in the said acts, or any of them, in like manner as the officers of the customs may now legally do; which ships, vessels, boats, wherries, pinnaces, barges or gallies, so seized by the officers of excise, shall and may be proceeded against and condemned by such forms ways and methods, on the part and behalf of his Majesty and the officers of excise, as now are or may be used on the part and behalf of his Majesty and the officers of the customs; and after condemnation burnt destroyed or used, and the tackle furniture and apparel thereof disposed of and applied by and under the direction of the commissioners of excise and their officers, in like manner as is directed with respect to the commissioners of the customs and their officers.

Penalty on
malt distillers
making gin.

Repealed
2 G. 3. c. 5.
§ 3.

XVII. And whereas many evils have arisen to the public by reason of the compounding or rectifying of spirits by persons practising the trade or business of making or distilling spirits from corn or grain; be it therefore enacted by the authority aforesaid, that from and after the twenty first day of *April* one thousand seven hundred and sixty, if any person practising the trade or business of making extracting or distilling low wines or spirits from corn or grain, or any mixture therewith, or having any interest share or property in any such trade or business, shall, directly or indirectly, either by him or herself, or any other person or persons in trust, or for his or her benefit, rectify compound or make any sort of spirits into the liquor commonly called *Gin*, or into brandy, or any other compound spirituous liquors whatsoever, every such person shall, for every such offence, forfeit and pay the sum of one hundred pounds; and that the heirs, executors, administrators or assigns, of any person who shall, after the said twenty first day of *April* one thousand seven hundred and sixty, have been guilty of the offence aforesaid,

aforesaid, shall not be intitled unto or maintain any cause action or suit, for recovery either in law or equity, of any sum or sums of money debt or demand whatsoever, on account or by reason of any interest or property in, or profit or advantage arising in respect of, any spirits made extracted or distilled from corn or grain, or any rectified or compounded spirituous liquors whatsoever.

XVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*,^{12 Car. 2. c. 24.} or by any other law now in force, relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for securing, enforcing, managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying the duties and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

XIX. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, not hereby otherwise directed to be recovered, shall be sued for levied recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same. Recovery, &c. of penalties.

XX. And be it hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted, for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs. General issue. Treble costs.

Anno tricesimo tertio

G E O R G I I . Regis.

C A P . XXVIII.

An Act for encouraging the Exportation of Rum and Spirits of the Growth Produce and Manufacture of the British Sugar Plantations, from this Kingdom, and of British Spirits made from Melasses.

FOR encouraging the exportation of rum and spirits of the growth produce and manufacture of the *British* sugar plantations in *America*, from this kingdom as merchandize, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the sixteenth day of *June* one thousand seven hundred and sixty, upon the exportation of rum or spirits of the growth produce and manufacture of the *British* sugar plantations in *America*, from this kingdom as merchandize, there shall be, instead and in lieu of all former drawbacks and allowances out of the duties of custom, a drawback or an allowance of all the duties of custom payable upon the importation of such rum or spirits; and which drawback or allowance shall be made in such manner, and under such rules, regulations, penalties and forfeitures, as any drawback or allowance, payable out of the duties of customs upon the exportation of such rum or spirits, was could or might be made before the passing of this act.

Duties on
plantation
rum, &c. to
be repaid up-
on exporta-
tion.

15 & 16 Geo. 2.
c. 25.

II. And be it further enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, all rum and spirits of the growth produce and manufacture of the *British* sugar plantations in *America*, which shall, before the payment of the duties of excise charged upon the importation thereof, be exported as merchandize, under the rules restrictions and regulations herein after established and referred to, from any ware-house or ware-houses in which such rum or spirits hath been or shall be lodged or deposited, by virtue and in pursuance of an act made in the fifteenth and sixteenth years of the reign of his present Majesty, intituled *An act to empower the importers or proprietors of rum or spirits of the British sugar plantations, to land the same before payment of the duties of excise charged thereon, and to lodge the same in ware-houses at their own expence; and for the relief of Ralph Barrow, in respect to the duty on some rock salt, lost by the overflowing of the rivers Weaver and Dane*; shall be freed and discharged from all duties of excise, in such manner as is herein after mentioned.

Exporter to
give bond for
due exporta-
tion.

III. And be it further enacted by the authority aforesaid, that before any such rum or spirits shall be delivered out of any ware-house as aforesaid for exportation, the person or persons intending to export such rum or spirits, shall give bond, with sufficient security to his Majesty, his heirs and successors, to be approved of by the respective commissioners of excise in *England* and *Scotland* for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the goods and the duties of excise payable thereon, that such rum and spirits, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported as merchandize to, and landed in, such ports or places beyond the seas, as shall be specified in such bonds; and that the same shall not be exported or carried to any other place or country whatsoever, nor relanded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them.

IV. And be it further enacted by the authority aforesaid, that the rum and spirits lodged or deposited in such ware-house or ware-houses as aforesaid, shall and may, from time to time, be delivered out of such ware-house or warehouses for exportation, and upon the exporter or exporters, or some person or persons on his her or their behalf, producing to the keeper or keepers of such respective ware-house or ware-houses, and to the officer or officers, appointed by the commissioners of excise respectively to attend the same, a certificate or certificates from the respective commissioners of excise, or any one of them, or such person or persons as they shall appoint to take such bond and security as aforesaid, certifying that such bond and security hath been given, the keeper or keepers of such ware-house or ware-houses, and officer or officers of excise attending the same, shall deliver so much rum or spirits, as shall be mentioned in every such certificate respectively, to be exported; and such respective keeper or keepers of such ware-house or ware-houses, and officer or officers of excise, shall thereupon give to such exporter or exporters, or the person or persons employed to take care of the delivery of such rum or spirits, a certificate, specifying the quantity of the rum or spirits so delivered, the size or contents, and the marks of the cask or package in which such rum or spirits are contained, the quantity of rum or spirits contained in such cask or package on the landing thereof, the name or names of the proprietor or proprietors, importer or importers of such rum or spirits, and also certifying that the same are delivered out for exportation, and the day and particular time when, and to whom such delivery was made; which certificate shall be signed by such officer or officers of excise, and shall be produced to the officer of excise attending the shipping of such rum or spirits: and the keeper or keepers of such ware-house or ware-houses, and the officer or officers appointed by the commissioners of excise to attend the same, shall make such entries of the delivery of such rum and spirits as by the said former act is directed to be made, with respect to the rum and spirits delivered upon the payment of the duties; and no such ware-house keeper or other person shall be subject to any penalty or forfeiture for making any such delivery; any thing in the said former act contained to the contrary notwithstanding.

On producing certificate of such bond, the rum, &c. to be delivered out of the ware-houses,

with certificate of quantity, and marks of casks, &c.

to be produced at the shipping. Entry of such delivery.

V. And be it further enacted by the authority aforesaid, that upon oath being made before any two or more of the respective commissioners of excise, or two or more justices of the peace for the county or place from whence any such rum or spirits are intended to be exported, that the same are to be exported for merchandize to be spent beyond the seas; and upon producing to the commissioners of excise respectively, or to their respective officer or officers, having custody of the bonds given in pursuance of the said former act, for securing and paying the duties of excise upon the importation of such rum or spirits, a certificate under the hand or hands of the proper officer or officers of the excise for the port or place where such rum or spirits were shipped, of the quantities so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers, and that the same were accompanied with such certificate of the delivery from such ware-house or ware-houses as aforesaid; and also upon delivery of such last mentioned certificate, such commissioners, or person or persons respectively having the custody of such respective bonds, in case the whole quantity of rum and spirits mentioned therein shall be certified to be delivered and shipped as aforesaid, shall deliver up such bonds respectively to the person or persons producing such respective certificates; or in case only a part of the rum or spirits mentioned in such bond shall be certified to be delivered and shipped, the said commissioners, or person or persons respectively, shall indorse on such bonds the quantity or quantities so delivered and shipped; and if at any future time or times, before the expiration of the term stipulated in such bonds for the payment of such duties shall have expired, the remaining part of the rum or spirits mentioned therein, shall be certified as aforesaid to be delivered and

Bonds for the duties to be delivered up, on oath of intended exportation,

and certificates produced, &c. of the quantity shipped being proof spirits, and of the delivery from the ware-houses, &c.

If part only be delivered and shipped, the quantity to be indorsed on the bond;

and the bond to be delivered up when the rest is delivered and shipped.

shipped as merchandize for exportation, then such bonds respectively shall, in like manner, be delivered up to the person or persons producing such certificates, and the proprietors and importers of such rum and spirits shall be freed and discharged from the payment of all duties for or in respect of the importation thereof.

To be exported in casks not less than 100 gallons,

VI. Provided always, and be it further enacted by the authority aforesaid, that the said drawback shall not be allowed, nor shall the said bonds for securing the duties of excise be delivered up, or such indorsement as aforesaid made thereon, or the proprietors or importers be freed and discharged from the payment of such duties of excise, for any rum or spirits which shall be exported in any cask which shall contain less than one hundred gallons, or that shall be shipped on board any vessel of less burthen than one hundred tons, or be exported from any port not being the port of the importation of such rum or spirits.

and in vessels not less than 100 tons.

Quantity delivered to be computed by the gage at importation.

VII. Provided also, and be it further enacted by the authority aforesaid, that the quantity of rum and spirits so to be delivered out of such warehouse or ware-houses, and to be exported, shall be computed and allowed according to the gage which shall be taken at the time of landing the same, upon the importation thereof, in such manner as the duty of excise is by the said former act directed to be computed.

Penalties of concealing rum, &c.

VIII. And be it further enacted by the authority aforesaid, that if any rum or spirits, after the delivery thereof from such warehouse or ware-houses as aforesaid for exportation, shall, before the shipping thereof, be lodged or deposited in any warehouse or other place, so as to be concealed from public view and inspection; or shall not be shipped within the space of twelve hours after the delivery thereof; or if the cask or package in which such rum or spirits are contained shall be wilfully opened, or any part of such rum or spirits taken thereout, or if the quality of such rum or spirits shall be changed or altered; in each and every such case, all such rum or spirits, and the casks or packages containing the same, shall be forfeited, and may be seized by any officer or officers of excise: and the person or persons who shall have given bond for the due exportation of such rum or spirits, shall, upon proof of any such offence, be subject to the penalty of such bond, and the same shall be put in suit accordingly; unless the commissioners of excise, by whom or by whose authority such bond shall have been taken, shall find sufficient cause to forbear the same.

Bonds for exportation not to be discharged till certificates produced of the exportation, &c.

IX. And be it further enacted by the authority aforesaid, that the bonds to be given by virtue of this act for the due and regular exportation of such rum and spirits as merchandize, shall not be delivered up or discharged until certificates shall be produced of the exportation to, and landing and disposal of such rum or spirits at, the ports or places mentioned in such bonds; and proof made upon oath in relation thereto, in such manner and form respectively as is directed and required by an act made in this present session of Parliament, intituled *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon; for shortening the prohibition of making low wines and spirits from wheat, barley, malt, or other grain, and from meal flour and bran; for encouraging the exportation of British made spirits; and for more effectually securing the duties payable upon spirits, and preventing the fraudulent re-landing or importation thereof*, with respect and in relation to the bonds to be taken by virtue of the said act upon the exportation as merchandize of spirits drawn or made in *Great Britain*, from the materials in the said act mentioned; and the condition of all the bonds to be taken by virtue of this act, shall be, to produce such certificates within such times respectively, as are limited by the said act made in this session of Parliament for producing the certificates therein required to be delivered: and all persons authorized by the said last mentioned act to administer oaths, are hereby authorized to administer such or the like oaths in pursuance of this act: and in case no such certificate shall respectively be produced, or proof respectively made

Condition of bonds for exportation.

33 Geo. 2.
c. 9. § 9.

within the times therein limited, it shall and may be lawful for the respective commissioners of excise to cause the bonds which shall be taken by virtue of this act to be put in suit, unless they shall find sufficient cause to forbear the same; any law custom or usage to the contrary in any wise notwithstanding.

X. And, for the preventing the relanding of such rum or spirits after the same shall be shipped, be it further enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, in case any such rum or spirits, entered as merchandize for exportation, shall not be really and *bona fide* shipped and exported (the danger of the seas and enemies excepted) or shall be landed again in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, unless in case of distress to save the goods from perishing, which shall be presently made known to the officer or officers of excise, and the principal officers of the customs in the port; then, not only all such rum and spirits, and the casks or other package, shall be forfeited and lost, but also the person or persons who shall bring, or cause or procure to be relanded, such rum and spirits, or any part thereof, into any part of *Great Britain*, or of the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, or be assisting, or otherwise concerned in the unshipping the same, or to whose hands the same shall knowingly come after the unshipping thereof, or by whose privity knowledge or direction the said rum or spirits, or any part thereof, shall be so relanded, shall forfeit double the amount of the duties charged upon the importation of such rum or spirits, and the casks and other package containing the same, together with the vessels and boats, and all the horses or other cattle and carriages whatsoever, made use of in the landing, removing, carriage or conveyance of the same, which shall and may be seized by any officer or officers of the customs or excise: and if any master, commander, or other person belonging to any ship or vessel, shall assist in, or connive at, the fraudulent landing any such rum or spirits as aforesaid, he she or they (over and above all other penalties provided by this or any other act or acts now in force) shall, for every such offence, suffer imprisonment for the space of six months, without bail or mainprize; and in case the package of such rum or spirits so entered for exportation, or any part thereof, shall be altered at any time after the shipping thereof, and before the arrival of the ship at the port or place of discharge, the master, or other person taking charge of every such ship or vessel, shall forfeit and lose the sum of one hundred pounds.

XI. And, for the preventing of frauds which may be committed in the exportation of such rum or spirits, be it further enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, all such rum or spirits so to be exported shall be proof spirits; and in order that the same may be properly examined, and the casks marked, when any person or persons shall be desirous of shipping any quantity of such rum or spirits, they are hereby required to give notice thereof in writing to the officer of excise of the division or place where such rum or spirits are intended to be shipped, five days next before such rum or spirits shall be put on ship-board; in which notice shall be expressed the number of casks, and the quantity of rum or spirits so intended to be shipped: and it shall be lawful to and for the gagers, or other officers of excise, before the delivery of such rum and spirits from such ware-houses, and at any time afterwards to mark all and every such casks or other package in such manner as the respective commissioners of excise shall direct, and to take a sample or samples (not exceeding one pint in the whole) out of each of the said casks or other package containing such rum or spirits, paying for such sample or samples (if demanded) according to the market price rum or spirits of the like quality shall be sold for at the time such sample or samples shall be taken. And in case any person or persons shall put on ship-board

Penalties of relanding.

Rum, &c. exported, to be proof.

Exporter to give five days notice of shipping.

officers to mark the casks,

and take samples.

any

Penalties of
altering rum,
&c.

any such rum or spirits for exportation, as merchandize, without having given such notice as aforesaid, or shall obstruct or hinder the gagers, or other officers of excise, in the marking such casks or package, or in taking such sample or samples, he she or they shall respectively forfeit, for every such offence, the sum of one hundred pounds: and if the rum or spirits so intended for exportation, as merchandize, shall, after the shipping thereof, be altered or reduced in quality or quantity, after any officer or officers of excise shall have examined the same, the said rum or spirits, and the cask or casks, or other package or packages containing the same, shall be forfeited and lost; and the person or persons who shall have so altered or reduced such rum or spirits, or caused or procured the same to be altered or reduced, shall forfeit and lose the sum of one hundred pounds for every such offence; and no drawback or allowance of the duties shall be made for the same.

Penalty of
false certifi-
cate, &c.

XII. And be it further enacted by the authority aforesaid, that if any person or persons shall knowingly or wittingly grant any false certificate, or counterfeit erase or alter any oath or certificate made or given pursuant to this act, or shall knowingly or wittingly publish or make use thereof, such person or persons shall forfeit five hundred pounds; which forfeiture shall and may be prosecuted in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; one moiety whereof to be for the use of his Majesty, his heirs and successors, and the other moiety to him or them who will sue for prosecute and recover the same; wherein no effoin protection or wager of law shall be allowed, nor any more than one imparlance; and such oath or certificate so falsified, counterfeited, erased or altered, shall be invalid and of no effect.

An additional
drawback on
British melasses
spirits.

By 2 Geo. 3.
c. 5. § 5. spi-
rits made for
exportation are
exempted from
the excise, and
all drawbacks
cease.

XIII. And, for the further encouragement of the exportation of spirits drawn or made in *Great Britain* from melasses; be it enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, there shall be an additional drawback or allowance of three pounds three shillings for every tun of such spirits so drawn or made in *Great Britain*, which shall be exported for merchandize to parts beyond the seas: and upon oath being made before any two or more of the respective commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the same were drawn or made in *Great Britain* from melasses without any mixture with any other materials, either native or foreign; or in case such spirits shall be rectified spirits, then, upon oath made that the same were drawn or made in *Great Britain* from melasses without any mixture with any other materials, either native or foreign, except what has been necessary for the rectifying thereof; and also on oath made that the duties of the same are duly paid, and that the same are to be exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantities so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the said additional drawback or allowance of three pounds three shillings for every tun of such spirits so shipped off, and so in proportion for any greater or less quantity.

Powers, &c. of
33 Geo. 2.
c. 9. extended
to this act.

XIV. And be it further enacted by the authority aforesaid, that the said act made in this present session of Parliament, and all the powers, authorities, rules, regulations, limitations, restrictions, penalties, forfeitures, clauses, matters and things, therein contained or referred unto, relating to the drawback or allowance thereby granted upon spirits exported as merchandize, and the discharge or putting in suit of the bonds to be taken by virtue of the said act, and to the entring shipping and due and regular exportation of such spirits; and the landing and disposing of all and every part thereof in

parts

parts beyond the seas, and to the preventing of all frauds and abuses, and punishing of offenders, shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, with respect to the drawback or allowance hereby granted, and the melasses spirits intended to be or which shall be entered for exportation by virtue of this act, and for preventing detecting and punishing frauds and abuses relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, regulations, limitations, restrictions, penalties, forfeitures, clauses, matters and things, were particularly repeated and again re-enacted in this present act.

XV. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, or to be incurred by virtue thereof, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same. Recovery, &c.
of fines.

XVI. And be it further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs. General issue.

Treble costs.

Anno primo

GEORGE III. Regis.

CAP VII.

An Act for granting to His Majesty an additional Duty upon Strong Beer and Ale; and for raising the Sum of Twelve Millions, by way of Annuities and a Lottery, to be charged on the said Duty; and for further encouraging the Exportation of Strong Beer and Ale.

[So much as relates to the Excise.]

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain, in Parliament assembled, towards raising by the most easy means, the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty, the rates duties and impositions herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of January one thousand seven hundred and sixty one, there shall be, within and throughout the whole realm of Great Britain, raised, levied, collected, and paid, unto his Majesty, his heirs and successors, by way of excise, over and above all other duties charges and impositions, by any former act or acts of Parliament set or imposed, an additional duty upon all beer and ale as herein after mentioned; that is to say, for every barrel of beer or ale above six shillings the barrel (exclusive of the duties of excise) brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately (to be paid by the common brewer, or by such other person or persons respectively) the sum of three shillings, and so proportionably for a greater or lesser quantity.

Additional duty of 3s. per barrel, on beer or ale above 6s. the barrel.

Proportional duty on 2 penny ale in Scotland.

See the note in page 114.

II. And be it further enacted by the authority aforesaid, that for the barrel of two-penny ale mentioned and described in the seventh article of the treaty of union, there shall be only paid and charged by virtue of this act, such a proportional part of three shillings, as two shillings bears to four shillings and nine pence, over and above the other duties wherewith the said barrel of ale is charged in the said article, or by any subsequent act of Parliament.

22 Car. 2. c. 24.

III. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, allowances, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing,

enforcing, managing, raising, levying, collecting, paying, mitigating and adjudging, ascertaining and recovering, the duties and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, allowances, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

IV. And for the preventing of disputes which may arise touching the breaking in, or mixing into, guiles or brewings of beer or ale brewed after the commencement of this act, such beer or ale as hath been brewed before the commencement thereof, and which hath remained in the custody of the brewer thereof ever since the same was brewed; be it enacted and declared by the authority aforesaid, that all beer and ale brewed before the commencement of this act, which, at any time after the commencement thereof, shall be broke into, or mixed with, any fresh guile or brewing of beer or ale, shall be, and is hereby made liable to the said additional duty imposed by this act.

Beer brewed before 24 Jan. 1761.

V. And be it further enacted by the authority aforesaid, that for the further encouragement of the exportation of ale and strong beer, and thereby for the advancement of trade and encouragement of tillage and manufacture of this realm, it shall and may be lawful, from and after the twenty fourth day of *January* one thousand seven hundred and sixty one, for any person in any sea port, or upon any navigable river, to export and ship off as merchandize, within any of the usual and allowed ports by law, and at the common quays for exportation and lading on board of merchandize, or quays to be appointed for that purpose, and within the usual hours of excise, for account of himself or any other, to be exported into foreign parts, in the presence of a sworn gager or other sworn officer to be appointed by the farmers commissioners or sub-commissioners of his Majesty's excise, upon notice thereof to them given at the office of excise within the limits whereof the said strong beer and ale was brewed or made, of the respective port or place where the same shall be shipped, any sort of strong beer or ale to be spent beyond the seas; which said gager or officer aforesaid shall certify the quantity of the said strong beer and ale shipped off to the commissioners and officers of excise, where the entry thereof shall be made; who are hereby required, after proof being made, that the duties have been charged or paid, and that the strong beer or ale was brewed after the twenty fourth day of *January* one thousand seven hundred and sixty one, to make an allowance or drawback of eight shillings for every barrel on all strong beer or ale, brewed or made after the twenty fourth day of *January* one thousand seven hundred and sixty one, and so exported, unto the brewer or maker thereof, within one month after such exportation; deducting three pence *per* ton for the charges of their officers, and no more; which said allowance or drawback, is hereby declared to be in full for all drawbacks or allowances which can or may be claimed for the same.

Drawback of 8s. *per* barrel on exportation, deducting 3d. *per* ton for charges.

VI. And whereas by an act made in the first year of the reign of the late King *William* and Queen *Mary*, intituled *An act for the encouraging the exportation of corn*, an allowance of two shillings and six pence *per* quarter, is to be paid to the exporter of barley or malt, when the same is sold at twenty four shillings *per* quarter or under; and whereas the exportation of beer which is made from malted corn only, and whereon the malt duties have been already paid, will tend to the further encouragement of tillage and manufacture, and be of public utility; be it enacted by the authority aforesaid, that for every barrel of strong beer or ale, proved to have been brewed after the twenty fourth day of *January* one thousand seven hundred and sixty one from malted corn, and whereupon the duties for strong beer or ale shall be proved to have been charged or paid, there shall be paid to the exporter of the same as merchandize, by the commissioners of his Majesty's excise, or other proper officer belonging to them, when barley is at twenty

1 W. & M. c. 12.

Bounty of 1s. *per* barrel on beer exported, when barley is at 24s. *per* quarter, or under.

four

four shillings *per* quarter, or under, upon producing from the gager or officer of excise, who saw the strong beer or ale shipped on board, a certificate of the quantity so shipped, out of the duties granted by this present act, the sum of one shilling for every barrel of strong beer or ale so exported.

Duty for beer
spent on ship-
board.

VII. And, to the intent his Majesty's duty of excise may not be prejudiced, for such strong beer or ale as shall be spent on ship-board; be it enacted by the authority aforesaid, that his Majesty's commissioners and officers of the customs shall, and they are hereby required and enjoined to charge every master of any ship or vessel, in his victualling bill, with so much strong beer or ale, and no more, as such number of men used to spend in such voyages; the excise whereof to be recovered according to the laws and rules already established.

Powers and
directions in
33 Geo. 2. c. 9.
applied to the
drawback and
bounty, &c.
Repealed
2 G. 3. c. 14.
§ 3.

VIII. Provided always, and be it further enacted by the authority aforesaid, that all the rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things, which by an act made in the last session of Parliament, intituled *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon, for shortening the prohibition of making low wines and spirits from wheat, barley, malt or other grain, and from meal flour and bran, for encouraging the exportation of British made spirits, and for more effectually securing the duties payable upon spirits, and preventing the fraudulent relanding or importation thereof*, were provided, settled, established and inflicted, for and in respect to the paying and allowing the drawback and bounty thereby granted upon spirits exported as merchandize, and for preventing detecting and punishing frauds and abuses in the relanding the same, and all other frauds and abuses previous to the shipping, or relating to the exportation of such spirits, and the obtaining such drawback and bounty, not otherwise altered by this act, shall, except such parts as relate to the size of the casks and burden of the ships or vessels, be exercised, practised, applied, levied, recovered, and put in execution, for paying and allowing the drawback and bounty hereby granted upon beer and ale; and for preventing detecting and punishing frauds and abuses in the relanding such beer or ale, and all other frauds and abuses previous to the shipping, or relating to the exportation thereof, and the obtaining the said drawback and bounty; as fully and effectually to all intents and purposes, as if all and every the said rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things were particularly repeated and again re-enacted in the body of this present act.

Fines how le-
vied and ap-
plied.

IX. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures herein before imposed, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

Distinct ac-
counts.

X. And be it further enacted by the authority aforesaid, that the several and respective officers who shall be employed in the assessing, raising, collecting, levying and recovering, the duties by this act granted, shall, from time to time, distinguish in their accounts, the amount of the monies arising by such duties, and shall pay the same into the receipt of the exchequer, distinctly and separately from all monies to arise by any other duties upon beer and ale; and that in the office of the auditor of the receipt of the exchequer, a book or books shall be provided and kept, in which all the monies arising by virtue of this act, and paid into the said receipt, shall be entered

tered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever.

XI. And be it further enacted and declared by the authority aforesaid, that the several and respective annuities which by this act are herein after directed to attend the principal sum of twelve millions, shall be charged and chargeable upon, and payable out of, the said duties by this act granted upon beer and ale, and the said duties are hereby appropriated for that purpose accordingly.

SECT. ULT. And be it further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his her or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgment shall be given against him her or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs. General issue,
Treble costs.

Anno secundo

GEORGE III. Regis.

C A P. V.

An Act for more effectually preventing the excessive Use of Spirituous Liquors for Home Consumption, by laying additional Duties upon Spirits made in Great Britain, or imported into the same; and for better regulating and encouraging the Exportation of British made Spirits; and for securing the Payment of the Duties upon Spirituous Liquors.

WHEREAS by an act made in the thirty third year of the reign of his late Majesty King George the second, intituled *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon, for shortening the prohibition of making low wines and spirits from wheat, barley, malt or other grain, and from meal flour and bran, for encouraging the exportation of British made spirits, and for more effectually securing the duties payable upon spirits, and preventing the fraudulent relanding or importation thereof*, additional duties were laid upon spirituous liquors, and other provisions were established, in order by continuing the high price of such liquors, to prevent the excessive use thereof for home consumption, at the same time that the exportation of spirituous liquors was intended to be encouraged; and whereas some of the provisions made by the said act do no less tend to enhance the price of spirits made for exportation, than the price of those made for home consumption; and whereas the present method of subjecting spirits made for exportation to the payment of duties, and in consideration thereof granting drawbacks or allowances upon exportation, has been found to be attended with many inconveniencies; in order therefore more effectually to carry on the wise and salutary purposes of the said act, by providing a more convenient method of encouraging the exportation of spirituous liquors, and at the same time effectually guarding against any increale of the use thereof for home consumption, may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty first day of January one thousand seven hundred and sixty two, 33 Geo. 2. c. 9.
See former duties on low wines,
12 & 13 W. 3. c. 11.
4 A. c. 12. § 2.
16 G. 2. c. 8.
19 G. 2. c. 12.
24 G. 2. c. 40.
33 G. 2. c. 9.
Additional duties on spirituous liquors, made or imported into Great Britain, not the produce of the British colonies.

there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, throughout the kingdom of *Great Britain*, for the several kinds of spirituous liquors herein after mentioned specified and enumerated, which shall be made in *Great Britain* for home consumption, or imported into *Great Britain* from parts beyond the seas (not being the produce of the *British* colonies) over and above all duties charges and impositions by any former act or acts of Parliament thereupon respectively set rated and imposed, the several additional rates and duties of excise herein after mentioned and expressed; that is to say,

For every gallon of low wines, or spirits of the first extraction, made or drawn from any sort of drink or wash brewed or made from any sort of malt or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers or makers thereof, one penny.

For every gallon of strong waters, or aqua vitæ, made for sale of the materials aforesaid, or any of them, to be paid by the distillers or makers thereof, three pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn in Great Britain from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, three pence.

For every gallon of spirits made or drawn in Great Britain, from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, two pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials (except those before mentioned) or any mixture therewith, to be paid by the distillers or makers thereof, one penny three farthings

For every gallon of spirits made for sale, from cyder or any sort or kind of British materials (except those before mentioned) to be paid by the distillers or makers thereof, two pence.

For every gallon of single brandy spirits or aqua vitæ, imported into Great Britain from beyond the seas, not being the produce of the British colonies, to be paid by the importer before landing, six pence.

For every gallon of brandy spirits, or aqua vitæ, above proof, commonly called Double Brandy, imported into Great Britain from beyond the seas, not being the produce of the British colonies, to be paid by the importer before landing, one shilling.

II. And for the better ascertaining, charging, collecting, raising, levying and securing the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in, or imported into, *England, Wales, or the town of Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act, upon spirituous liquors made extracted and manufactured in, or imported into, *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power by commission, under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenue; and shall be subject and

liable

liable to such uses applications and purposes, as shall by any future act or acts of Parliament be directed or appointed.

III. And whereas by a clause in the said act of Parliament passed in the thirty third year of the reign of his late Majesty King *George* the second, reciting, that whereas many evils had arisen to the public, by reason of the compounding or rectifying of spirits by persons practising the trade or business of making or distilling spirits from corn or grain, it was therefore enacted, that from and after the twenty first day of *April* one thousand seven hundred and sixty, if any person practising the trade or business of making extracting or distilling low wines or spirits from corn or grain, or any mixture therewith, or having any interest share or property in any such trade or business, should, directly or indirectly, either by him or herself, or any other person or persons in trust, or for his or her benefit, rectify compound or make any sort of spirits into the liquor commonly called gin, or into brandy, or any other compound spirituous liquors whatsoever, every such person should, for every such offence, forfeit and pay the sum of one hundred pounds; and that the heirs, executors, administrators or assigns, of any person who should, after the said twenty first day of *April* one thousand seven hundred and sixty, have been guilty of the offence aforesaid, should not be intitled unto, or maintain any cause action or suit for recovery, either in law or equity, of any sum or sums of money debt or demand whatsoever, on account or by reason of any interest or property in, or profit or advantage arising in respect of, spirits made extracted or distilled from corn or grain, or any rectified or compounded spirituous liquors whatsoever; and whereas it is thought expedient to answer the purposes of this act, to repeal the same clause; be it therefore enacted by the authority aforesaid, that the said recited clause, and every part thereof, shall, from and after the said twenty first day of *January* one thousand seven hundred and sixty two, be, and the same is hereby repealed, and made null and void to all intents and purposes.

IV. And, for the more effectual securing the payment of the duties upon spirits, it is hereby enacted and declared by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no person or persons who shall either make or rectify any spirits for sale, or who shall sell or deal in any sort of spirituous liquors, shall have in his her or their custody or possession, or in the custody or possession of any other person or persons in trust, or for the use or benefit of him her or them, any still or number of stills, unless such still, if a single one, or such stills taken together, if more than one, shall contain at the least one hundred gallons; on pain to forfeit for every such still the sum of one hundred pounds: and that such stills as shall contain separately less than one hundred gallons, shall be all placed in one room or work-house; on pain to forfeit, for every such still not so placed, the like sum of one hundred pounds. And every person and persons who shall, after the said twenty first day of *January* one thousand seven hundred and sixty two, sell or deal in any liquors which are chargeable with any duty of excise, and who shall also make or distil any spirits, shall be deemed and taken, and is and are hereby declared to be a common distiller or distillers for sale; and is and are hereby required to enter his her and their still and stills; and shall be liable to be charged with, and to pay for all low wines and spirits made by them, the several rates and duties of excise charged by this and all and every former act or acts for laying duties upon low wines or spirits; and be subject to the survey of the officers of excise, and to the several penalties and forfeitures imposed by this or any former act or acts of Parliament now in force in any wise relating to distillers.

V. And, for the better encouraging the exportation of spirits made in *Great Britain*, be it therefore enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no wash which shall be brewed or made for the making of low wines,

33 Geo. 2.
c. 9. § 17. re-
pealed.

No dealer to
have stills not
containing se-
parately, or
together 100
gallons.

Small stills to
be placed in
one room.

Persons deal-
ing in excise-
able liquors,
and distilling
spirits, deem-
ed common
distillers.

Low wines
and spirits
made for ex-
portation, ex-
empted from
excise.

No draw-
backs.

in order to extract spirits for exportation to parts beyond the seas, nor any such low wines or spirits, shall be charged or chargeable with any duty or duties of excise granted by this or any former act or acts of Parliament for laying of duties upon low wines or spirits: and that from thenceforth all and every drawback allowance and bounty which hath been given or granted by any former act or acts of Parliament on the exportation of *British* made spirits to parts beyond the seas, whether payable by the commissioners of excise or customs, shall cease, and be no longer payable or paid; any law or statute to the contrary notwithstanding.

VI. Provided, that nothing herein contained shall extend to prevent the payment of the drawbacks allowances and bounties for such spirits as shall have been really and *bona fide* shipped or sent coastways in order for exportation, before the said twenty first day of *January* one thousand seven hundred and sixty two, and which had been tried and ascertained according to the directions of the said recited act.

Distiller for
exportation,
to enter at the
next office of
excise his
stills, &c.

VII. And be it further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, all and every distiller and distillers who shall be desirous of making or distilling spirits for exportation, shall, four days at the least before he she or they shall begin to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for exportation, make a true and particular entry in writing at the next office of excise, within the limits whereof his her or their work-house, still-house, store-house, ware-house, or other place for distilling or keeping wash low wines or spirits, is or shall be situate, of all and every still, copper, ton, washbatch, cask or other vessel, which he she or they shall make use of for the brewing, distilling, working, making, laying or keeping, any worts, wash, low wines or spirits, and also of the casks or vessels which every such distiller or distillers shall make use of for the brewing holding or keeping of the after-runings or feints from the second extraction, which shall, from time to time, be drawn from every such still; and also of all and every work house, still-house, store-house, ware-house, or other place, by him her or them used for the preparing distilling or keeping wash low wines or spirits; and in such entry shall insert the day when he she or they shall intend to begin first to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for exportation: and shall afterwards, from time to time, during the continuance of such entry, give or leave notice in writing at the said office of excise, or with the officer of excise for the division or place where such spirits are intended to be made, four hours at the least before he she or they shall begin any such subsequent brewing or mixing; and shall insert in such notice the hour when he she or they shall intend to begin: and shall also, from time to time, during the continuance of such entry, give or leave notice in writing at the said excise office, or with the said officer of excise, four hours at the least before any wash is pumped up, or otherwise conveyed into the still or stills; and shall insert in such notice the hour when he she or they shall intend to begin. And if he she or they shall neglect or refuse to make such entry as aforesaid, or shall not insert in such entry the day when he she or they shall intend first to brew any corn or grain, or to mix any other materials for the making of wash as aforesaid, or to give such respective notices as aforesaid, or to insert in such notices respectively the hour when he she or they shall intend to begin his her or their respective operation as aforesaid; every such distiller and distillers, for every such offence, shall forfeit and lose the sum of one hundred pounds: and if, after such entry so made, such distiller or distillers shall not begin and proceed to brew, or mix his materials as aforesaid on the day mentioned in such entry, or within four hours next afterwards; or having given such notice or notices as aforesaid, shall not begin and proceed in such respective operations at the hour, and time or times,

and work-
houses and
ware-houses,

with the day
he begins to
work;

to give notice
before he shall
begin any
brewing, &c.

and notice be-
fore he con-
veys wash into
the still;

Penalty 100*l*.

Distiller not
proceeding
according to
the entry and
notices, &c.

times, mentioned in such respective notices, or in two hours next afterwards; then every such entry and notice shall be, and is and are hereby declared to be null and void; and every such distiller and distillers shall be obliged to make a fresh and like entry, or to give a fresh and like notice or notices as aforesaid: and in case any such distiller or distillers shall begin to brew any corn or grain, or to mix any materials for the purposes aforesaid, or shall pump up or otherwise convey, or cause or suffer to be pumped up, or otherwise conveyed, any wash into the still or stills, without making such fresh entry, in case the first became void, or giving such fresh notice or notices respectively, in case such first notice or notices shall respectively become void; then, and in every such case, such distiller and distillers so offending, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

VII. Provided always, that nothing herein contained shall extend to permit or authorize any distiller or distillers to enter or give notice of his intention to make spirits for exportation, whose wash-still will not contain one thousand six hundred gallons, and the spirit or low wine-still eight hundred gallons; neither shall any distiller or distillers be intitled or permitted to distil spirits for exportation, although he may have made an entry as aforesaid, unless he she or they shall actually have distilled into spirits all the wash and low wines in his her or their custody or possession for the making of spirits for home consumption, at least forty eight hours before the day mentioned in such entry.

To distil for exportation the wash-still must contain 1600 gallons, and the spirit-still 800 gallons. Spirits for home consumption to be distilled 48 hours before the day in the entry.

IX. And it is hereby further enacted by the authority aforesaid, that when any such distiller or distillers shall be desirous of distilling any spirits for home consumption, and shall have actually distilled into spirits all the wash low wines and feints in his her or their custody or possession, for the making of spirits for exportation, and such spirits shall be locked up in the warehouse as herein after is directed; he she or they may withdraw his her or their entry for exportation, and shall be at liberty to make a fresh and like entry for making spirits for home consumption; and at the expiration of six days after such entry made, it shall and may be lawful for such distiller and distillers to begin to brew or mix materials for wash to be distilled into spirits for home consumption: and if any such distiller or distillers shall begin to brew or mix materials for wash to be distilled into spirits for home consumption, without having made such entry, or contrary to any of the directions of this clause, he shall, for every such offence, forfeit and lose the sum of two hundred pounds.

When the spirits for exportation are locked up, distiller may make entry for home consumption.

200*l.* penalty.

X. And, for the better preventing of frauds which distillers for exportation may commit, by privately removing and concealing the wash low wines or spirits; and in order that the officer may obtain true gages of the same; it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no wash that shall be brewed or mixed for the extracting spirits for exportation, shall be pumped up into the still or stills, or otherways removed from the back or vessel wherein the same was fermented, but in the presence of an officer of excise, on any pretence whatsoever; and all and every such distiller and distillers shall, and is and are hereby required to run or draw off his her or their low wines immediately from the still, into an entered vessel or vessels only, and to continue them therein, so that the officers of excise may take a true gage of such low wines: and such distiller and distillers shall each of them provide a proper cask which shall be duly entered and gaged, into which the spirits shall run immediately from the still; which cask shall be sufficient to contain the whole produce of spirits to be extracted from each still when made up to the proper strength such spirits are required to be; and when the whole quantity of spirits shall be collected in such cask from each still, all and every such distiller and distillers shall, and is and are hereby required immediately to make up such spirits, in the presence of the officer of excise, to the strength of one to six under hydrometer proof; and a true

Wash for spirits for exportation, to be pumped, &c. into the still in presence of an officer; and the low wines immediately run off into an entered vessel;

the spirits to be made proof in presence of the officer, and gaged, and after put in casks, and secured in his presence.

Surveyors to view and approve ware-houses.

300/ penalty.

gage of such spirits so made up, shall then be taken by the officer of excise, who shall keep an exact account thereof: and such spirits, and every part thereof, shall immediately afterwards be put into casks, and secured in the presence of the officer of the excise in a ware-house or ware-houses to be provided and duly entered at the proper office of excise, and kept for that purpose by and at the expence of such distiller and distillers, which spirits shall be kept there separate and apart from all spirits made for home consumption; and no spirits for home consumption shall be put into the same ware-house; and such ware-house and ware-houses shall be secured under three locks and three keys to each ware-house into which the said spirits shall be carried; one of those locks to be provided by such distiller, and the other two locks to be provided by the surveyor supervisor or officer of excise of the division or place where the said spirits shall be locked up, at the expence of such distiller; whereof one key of each place shall be kept by such distiller, and another by such surveyor or supervisor, and the third by such officer of excise, until the same spirits shall be delivered out for rectification, or afterwards for exportation; which ware-house and ware-houses shall be made well and sufficiently secure to the satisfaction and approbation of the respective surveyors or supervisors of excise for the time being, in whose division or district any such ware-house or ware-houses shall be situate, whose approbation thereof shall be signified in writing under the hands of such surveyors or supervisors; and the respective surveyors or supervisors are hereby required to attend, on reasonable notice to them given by the respective distillers, in order to view the same. And if any distiller or distillers for exportation shall, contrary to the directions of this act, pump up into the still or stills, or otherwise remove any such wash as aforesaid, from the back or vessel wherein the same was fermented, but in the presence of an officer of excise; or shall not run off, or cause to be run off, his her or their low wines immediately from the still into an entered vessel or vessels only; or shall not continue the same in such entered vessel or vessels, so that the officers of excise may take a true gage of such low wines; or shall neglect or refuse to provide a proper cask into which the spirits shall run immediately from the still as aforesaid; or to enter such cask; or shall run off any spirits from the still into any cask, except such cask herein before directed to be provided; or shall, when the whole quantity of spirits shall be collected as aforesaid, neglect or refuse immediately to make up, in the presence of the officer of excise, such spirits to the strength of one to six under hydrometer proof; or shall by any ways or means prevent hinder or obstruct the officer of excise from taking a gage or gages of the wash low wines or spirits, or to take a sample or samples of them, or any of them, or to try the proof of the spirits (which gages samples and trials of proof they are hereby impowered to take and make, as often as the commissioners of excise for the time being shall direct, and which samples shall be returned by the officers of excise to the respective traders, when the commissioners of excise shall find it expedient to give directions for that purpose) or shall neglect or refuse, immediately after the spirits are so made up to the strength aforesaid, to put such spirits into casks, and secure the same, in the presence of the officer of excise, in a ware-house or ware-houses, according to the directions of this act; or shall neglect or refuse to provide and keep a ware-house or ware-houses for that purpose, or to secure the same well and sufficiently, according to the directions of this act; or to provide and keep such ware-house and ware-houses with locks and keys for securing such spirits for exportation as aforesaid; or to enter such ware-house or ware-houses for that purpose at the proper office of excise; or shall make use of any ware-house or ware-houses, or other place or places for keeping spirits for exportation, before the same shall have been first approved of according to the directions of this act; or shall put in, or keep in, such ware-house or ware-houses any spirits made for home consumption; or if any such distiller or distillers, or any other person

or persons whatsoever, by his her or their order, privity, connivance or direction, after any such spirits shall have been locked up and secured in any ware-house or ware-houses for keeping spirits for exportation, shall open any of the locks or doors in the absence of the proper surveyor or supervisor, and officer of excise; or shall make any way or kind of entrance into any such ware-house or ware-houses; or shall remove any part whatever of the partition between any ware-house or ware-houses for keeping spirits for exportation and any other place or places whatsoever next thereunto adjoining; or shall, after any such ware-house or ware-houses shall have been so approved of as aforesaid, make any addition to, or any way alter the same, without notice first given to the proper surveyor or supervisor of excise of such intended addition to, or alteration in, such ware-house or ware-houses, and his consent in writing first had and obtained for the same; or shall remove any of the said spirits from any locked ware-house or ware-houses to any other ware-house or ware-houses for keeping spirits for exportation, before the same be taken out either for immediate rectification or to be immediately put on ship-board, and exported to parts beyond the seas; or shall, by any art contrivance or device whatsoever, remove convey away or conceal, or cause procure or suffer to be removed conveyed away or concealed, any of the wash or low wines for making spirits for exportation, or any such spirits, whether raw or rectified, either before the same are put into the ware-house or ware-houses, or afterwards; then, and in each and every such case, such distiller and distillers, for every such offence, shall forfeit and lose the sum of five hundred pounds.

XI. Provided always, that nothing in this act contained shall extend to hinder any maker of spirits for exportation from sending such spirits out of his locked up ware-house to any other distiller; provided such maker of spirits sending the same, and the distiller who shall receive the same, do, before such spirits are taken out of the ware-house, give bond, with sufficient security, to be approved of as any other security is directed by this act to be approved, in double the value of such spirits, and double the duties they would have been liable to, if made for home consumption, for the due and fair exportation of such spirits, within three months next after the date of each respective bond; and provided leave for that purpose be first obtained in writing from the commissioners of excise for the time being, and that notice thereof shall have been given to the officer of excise, twenty four hours at the least, in order that such officer may receive the same into such distiller's stock; and provided such spirits be removed with a proper certificate from an officer of excise: and when such spirits shall be so received by such distiller, the same shall be under the like directions as to the rectification and exportation thereof, and all other matters and things, as if such spirits had been rectified and exported by the maker thereof; and such distiller shall, for breach of any of those directions, be subject to the like penalties as the maker of such spirits would have been for the like offences.

XII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no raw unrectified spirits, shall be permitted to be exported. And when any such distiller or distillers for exportation, shall be desirous to take any of his her or their spirits out of any of the said ware-houses, where the same shall be locked up in order to be rectified, or when rectified, and again deposited in such ware-house or ware-houses, in order to be put immediately on ship-board for exportation, he she or they shall thereof give notice in writing to the surveyor or supervisor, or the officer of excise of the division or district where such spirits shall be so locked up, the space of four hours before the time he she or they shall design to take out the same as aforesaid; and shall also insert in the said notice, the precise day and hour of such day, when he she or they shall or do intend taking any of the said spirits out of the said ware-house or ware-houses, and shall also insert in such notice the quantity and quality of spirits he she or they

Spirits for exportation may be sent by maker to distiller, on bond for exportation, and leave of commissioners, and notice to officer.

Distiller thereafter liable to the same penalties as the maker.

Raw unrectified spirits not to be exported.

Notice to officer of taking spirits out of any ware-house to be rectified, or shipped.

Officer to take
account.

100% penalty.

Raw spirits
taken out, to
be put into
the still in of-
ficers presence,
and rectified,
and run off
into the cask;
and made up
proof and gage-
ed;

and afterwards
to be put into
casks, and
shipped or se-
cured in ware-
houses.

If the spirits
can't be se-
cured in the
ware-houses
the same day,
officer to gage
and take sam-
ples, and se-
cure the cask;

Upon any
fraud distiller
to pay double
duties.

they do then desire to take out, and whether such spirits are raw or rectified, and out of what particular ware-house, and whether the same are for rectification, and by whom, or for immediate exportation, or to be sent coast-ways, and to whom and to what port, and whether for merchandize or stores: and in such case the respective surveyor or supervisor, or officer, is and are hereby required to attend pursuant to such notice, at the respective places where the said spirits shall be locked up, and see the quantity of spirits taken out in pursuance of such notice, and he or they are hereby required to take an exact account of the same: and in case any such distiller or distillers, shall not begin and proceed to take the said spirits out of the said ware-house or ware-houses, at the hour and time mentioned in such notice, or within two hours next after, then every such notice shall be and is hereby declared to be void, and such distiller or distillers shall be and is hereby obliged to give a fresh and like notice in manner aforesaid, four hours at the least before he she or they shall begin to take any of the said spirits out of the said ware-house or ware-houses. And in case any such distiller or distillers shall neglect or refuse to give such first notice, before he takes out any of the said spirits, or to insert in such notice the particulars in such notice herein before required, or to give a fresh notice in manner aforesaid, four hours at the least before he she or they shall begin to take out any of the said spirits, in case he she or they shall not begin and proceed to take out the said spirits, at the hour and time mentioned in the said first notice, or within two hours next afterwards, such distiller or distillers shall, in every such case, for every such offence, forfeit and lose the sum of one hundred pounds.

XIII. And be it further enacted by the authority aforesaid, that when any raw spirits shall be so taken out in pursuance of such notice, the same shall be immediately pumped up, or put, in the presence of the officer of excise, into the still or stills, and be rectified forthwith, and the spirits shall be run off immediately from the still into a like cask as is before directed to be provided and entered for the containing of spirits immediately distilled from low wines; and when the whole quantity of spirits designed to be made into brandy shall be collected in such cask from each still, the same shall be immediately made up in the presence of the officer of excise, to the strength of one to six under hydrometer proof, at which strength all spirits are to be exported; and a true gage of such spirits so made up shall then be taken by the officer of excise, who shall keep an exact account thereof; and such spirits shall immediately afterwards be put into casks, and, in the presence of the officer of excise, either carried directly on ship-board for exportation (if intended to be immediately exported) or else into such ware-house or ware-houses, to be locked up in manner aforesaid.

XIV. Provided always, and it is hereby enacted by the authority aforesaid, that in case it shall at any time so happen, that the spirits distilled for exportation in one day belonging to any distiller or distillers, cannot for want of time, be conveyed from the spirit cask (into which they are directed to be run immediately from the still) and locked up in the ware-house or ware-houses as herein before is directed, the officer of excise shall gage the same, and secure the lid of the said spirit cask, and take samples thereof; which spirits shall be locked up in such ware-house or ware-houses the next morning (if not intended for immediate exportation.) And if it shall appear that any decrease has been made in the quantity or quality of the said spirits so gaged, or in case any such spirits shall have been removed in the absence of the officer of excise, in either of the said cases the distiller or distillers shall be and are hereby charged for the said spirits so decreased or removed, with double the duties such spirits would have been charged with if made for home consumption; which the officer of excise is hereby required to charge accordingly.

XV. Pro-

XV. Provided also, and it is hereby enacted by the authority aforesaid, ^{Spirits made for exportation, may by direction of commissioners on payment of duties, be used for home consumption.} that if any such distiller or distillers, after he she or they have deposited any spirits made for exportation (whether raw or rectified) in manner aforesaid, in such ware-house or ware-houses, shall be desirous of using any such spirits for home consumption, and shall signify such his her or their desire to the commissioners of excise for the time being, it shall and may be lawful for the said commissioners, or any two of them, to direct the quantity of spirits so desired, to be taken out of such ware-house or ware-houses, and delivered to such distiller or distillers; he she or they having first duly paid to the proper officer of excise appointed to receive the duties on low wines and spirits, the sum of forty pounds and ten shillings, for each tun of such spirits of the strength they were taken into such ware-house; *videlicet*, one to six under hydrometer proof.

XVI. And for the purposes of this act, it is hereby enacted by the authority aforesaid, that each gallon of brandy, or spirits of the strength of one to six under hydrometer proof, shall be taken and reckoned at seven ^{A gallon of brandy or proof spirit, 7 lb. 13 oz.} pounds and thirteen ounces the gallon.

XVII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, when any quantity of raw spirits shall, in pursuance of any notice, be delivered out of the ware-house or ware-houses, in order to rectify the same, as many gallons of rectified spirits, and of the same strength when made up shall be produced, as such quantity amounted to when taken out of the ware-house or ware-houses, allowing only for the feints: and the commissioners of excise for the time being are hereby authorized and required to make just allowances for necessary waste, and the difference that will arise between gaging and weighing spirits: which feints shall also be run off from the still directly into one large entered feint cask, and shall be immediately gaged as soon as the still is off, and an account thereof taken by the officer of excise, and kept in stock by him, who shall and may take a sample or samples of such feints; which feints shall be in like manner locked up in such ware-house or ware-houses, and shall be there put into one or more large casks to be provided by such distiller or distillers, and marked with the word *Feints*: and every such distiller and distillers shall, once a month at least, distil all his feints, and make up the spirits to be produced therefrom of the strength of one to six under hydrometer proof; and all such spirits shall then be locked up, or exported as other spirits for exportation are hereby directed to be. ^{As much rectified spirits to be produced, as was delivered out of raw; allowing for feints, and for waste, &c. Feints to be gaged and secured; and samples taken; and once a month made into proof spirits; and locked up, or exported.}

XVIII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, in order the more effectually to prevent such distillers from fraudulently removing wash low wines or spirits, if any decrease shall at any time or times appear to be found in the wash of any distiller or distillers, brewed or made for the distilling of spirits for exportation (except such decrease as shall be made appear to the satisfaction of the commissioners of excise for the time being, to have really and truly arisen from accidents) such distiller or distillers shall be, and is and are hereby charged with a double duty for the quantity of low wines and spirits such wash so decreased is presumed to make; and the officers of excise are hereby required in such case, to make such charge accordingly, calculating such wash so found to be decreased, to produce the same quantity of low wines and spirits as wash is presumed to do when spirits are made for home consumption. And if any decrease shall at any time or times appear in the stock of spirits made for exportation, belonging to any such distiller or distillers, except such as can or may be accounted for by the certificates of the proper officer or officers either as being exported as merchandize, or for stores, or as being taken

Officer to secure the still, &c. from being used in his absence;

On delivery of spirits to be sent coastways, with certificate for exportation, bond to be given for landing at the port where entered for.

Bonds not to be discharged, till a certificate be returned in 6 months, of the landing, &c. and of exportation from thence.

Spirits on landing to be secured till exported.

out for home consumption, on payment of duties by the consent of the commissioners of excise, or by any allowance the said commissioners shall have made to any such distiller or distillers, for or by reason of waste, or any difference which may have arisen between gage and weight, or by being sent coastways for exportation, or by being sent with the consent of the commissioners of excise, to any other distiller, in order to be rectified for exportation, every such distiller and distillers shall be charged, and the officers of excise are hereby required to charge him her or them, for all the spirits so found to be decreased and not properly accounted for, with double the duties such spirits would have been charged with if made for home consumption. And the more effectually to prevent such distillers from working in the absence of the officers of excise, every such distiller and distillers is and are hereby required to permit the officer of excise to secure the head and heads of his her or their still or stills, when such still or stills are not at work, and also the pump or pumps for charging the still or stills, and emptying the low wine and spirit cask, so as to prevent the same being used in the absence of the officer, and also to secure the lid or head of the low wine and spirit casks, and the safe at the end of the worm, to prevent any spirits or low wines being secreted, whilst the still is at work, all which the said officers are hereby impowered to do.

XIX. And be it further enacted by the authority aforesaid, that when spirits made for exportation shall be delivered out of any ware-house or ware-houses so secured as aforesaid to be sent coastways (with a certificate from the proper officer) in order for exportation to foreign parts from any port of this kingdom, the distiller or distillers out of whose ware house such spirits were delivered shall, on taking out the same, give bond, with sufficient security to his Majesty his heirs and successors, to be approved of by the respective commissioners of excise for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the spirits and double the duties which are payable for the like spirits distilled for home consumption, that the same spirits and every part thereof shall (the danger of the seas and enemies excepted) be really and truly landed in such port of this kingdom, for which the same shall be entered: and such bonds so entered into, shall not be discharged or be delivered up until a certificate shall be produced from the chief officer of excise of the port for which such spirits were entered; testifying the landing thereof, and describing the number of the casks or other package containing the spirits, and the particular marks of such casks or package, and the exact quantity of spirits landed, and also testifying that the master, mate, purser or other person, having the charge of the ship or vessel during the voyage in which the said spirits were sent coastways, had made oath before him that the said spirits and every part thereof were fairly landed there, and that at the time of landing they were of the same quality as when shipped on board, and that no part of such spirits had been wilfully or fraudulently diminished reloaded or unshipped since the same were put on board (which oath the said respective officers of excise are hereby impowered to administer) and also testifying that the same spirits, and every part thereof, were really and truly since their arrival there exported from thence to foreign parts: and the condition of all such coast bonds shall be, to produce such certificate in six months from the date thereof. And such spirits so to be sent coastways, when landed at the port for which they were entered, shall be, immediately on the landing thereof, put into a proper ware-house, and there continued until the same shall be exported, and shall be secured by the person to whom they are sent, and by the said chief officer of excise, by two different locks and keys, one of which said keys shall be kept by the said person, and the other by the said officer: which ware-house locks and

and keys shall be provided by the persons to whom the spirits were sent. And all masters commanders and other persons, belonging to any ship or vessel carrying goods coastways, who shall assist or connive at the fraudulent landing imbezelling or diminishing any spirits sent coastways, and all other persons assisting or otherwise concerned in the unshipping the same, or to whose hands the same shall knowingly come, are hereby declared to be subject and liable to all the like pains penalties and forfeitures, as are inflicted by any former act or acts of Parliament for enforcing the fair exportation of spirits to foreign parts.

XX. And for the further encouragement of the exportation of spirits made or drawn in *Great Britain* from corn, be it enacted by the authority aforesaid, that from and after the twenty first day of *January* one thousand seven hundred and sixty two, there shall be a bounty of three pounds and twelve shillings for every tun of spirits so drawn or made in *Great Britain*, from corn, which shall be exported as merchandize to parts beyond the seas: and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the same were drawn and made in *Great Britain* from corn under the regulations of this act, and not mixed with any other materials, except what were necessary for rectifying the same; and that since the making thereof the same have been properly secured in a ware-house or ware-houses according to the directions of this act; and that the same are to be exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantities so shipped, and that the same were shipped in the presence of such officer or officers; the distiller or distillers shall be paid by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped, the said bounty of three pounds twelve shillings for every tun of such spirits so shipped off; and so in proportion for any greater or less quantity.

Bounty of 3 l. 12 s. per tun, on British spirits from corn exported.

XXI. And whereas spirits shipped for stores are frequently concealed from the sight of the officers of excise, under pretence of the same being put or placed beneath other goods, which gives an opportunity to defraud the revenue; be it therefore enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, all such spirits as shall be shipped for stores shall, during the time the ship or vessel is or shall be within the limits of any port of this kingdom, be openly stowed and kept, so that the officers of excise may at any time examine the same; on pain of forfeiting the double duty of all such stores which shall not be so stowed and kept, or produced and shewn to the officers of excise; which said double duty shall be charged by the officers of excise for such stores which shall not be so stowed, and kept or produced and shewn, according to the rate such spirits would have been charged with, if made for home consumption; and which charge shall be paid by the master of the ship or vessel on board of which such stores were shipped. And when any spirits made for exportation shall be entered for exportation to *Ireland*, or his Majesty's plantations in *America*, or to any other parts beyond the seas in *Europe*, or to any parts beyond the seas in *Africa*, the exporter or exporters thereof, when the whole quantity of spirits intended at that time to be exported shall be shipped, shall immediately give and enter into such and the like bonds for the due and fair exportation of such spirits, and produce such certificates within the respective times, and make such proofs as were respectively required to be given, entered into, produced and made, by the said herein in part recited act of the thirty third year of the reign of his said late Majesty King *George* the second, on the exportation of spirits to the respective

Spirits for stores to be openly stowed.

On entry of spirits for *Ireland*, *America*, *Africa*, or parts in *Europe*, like bonds, &c. as by 33 G. 2. c. 9. § 9.

Penalty double the value and double the duties;

till bond is entered into by the exporter, the distiller is liable to the double duties.

Same bonds, &c. for spirits entered for *Asia* as for *Africa*.

tive places before mentioned, in pursuance of the directions of that act; except only that the penalty in every bond so to be entered into in pursuance of this act, shall be double the value of the spirits entered for exportation, and double the duties such spirits ought to have paid, if they had been made for home consumption: and until such bond shall be entered into by the exporter or exporters, the distiller or distillers from whose ware-house such spirits were sent, shall be and are hereby charged for such quantity of spirits so shipped for exportation, with double the duties such spirits would have been charged with if made for home consumption; and such charge shall not be discharged until such bond shall be entered into. And when any *British* made or foreign spirits shall be entered for exportation to any parts beyond the seas in *Asia*, the exporter or exporters thereof, when the whole quantity of spirits intended at that time to be exported shall be shipped, shall immediately give and enter into a bond of the like tenor and condition, with the like security, and make the like proof as was required to be given, entered into, and made, by the said herein in part recited act, on the exportation of spirits to parts beyond the seas in *Africa*, in pursuance of the directions of that act; except only that the penalty in every bond so to be entered into in pursuance of this act, shall be double the value of the spirits entered for exportation, and double the duties such spirits ought to have been charged with, if they had been made or used for home consumption: and until such bond shall be entered into by the exporter or exporters, the distiller or distillers from whose ware-house such spirits were sent, shall be and are hereby charged for such quantity of spirits so shipped for exportation, with double the duties such spirits would have been charged with, if made for home consumption; and such charge shall not be discharged until such bond shall be entered into: and also except that the proof of the due exportation of such spirits shall not be required to be made till the end of three years from the date of such respective bond. And all and every person and persons authorized by the said in part recited act to administer any oath or oaths in any ways relating to the due exportation of spirits under the directions of that act, shall be and are hereby impowered to administer the like oaths for the purposes of this act.

100 l. penalty for obstructing.

XXII. And it is hereby further enacted by the authority aforesaid, that if any distiller or distillers, or any other person or persons, shall obstruct, molest, let or hinder any officer of excise, in the due execution of the powers or authorities, or any of them, given by this act, all and every person and persons so offending, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

12 Car. 2. c. 24.

XXIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto, or in any wise relating to the due and fair exportation of spirits to foreign parts (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, paying, mitigating, adjudging, ascertaining and recovering the duties and penalties hereby granted, and

and for preventing detecting and punishing frauds relating thereto, or in any wise relating to the due and fair exportation of spirits to foreign parts; as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

XXIV. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, or to be incurred by virtue thereof, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same. Recovery mitigation and application of penalties.

XXV. And be it further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs. General issue. Treble costs.

Anno secundo

GEORGG III. Regis.

C A P XIV.

An Act to prevent vexatious proceedings against Brewers, Victuallers, and others, with respect to the Prices of Beer and Ale; for better securing the Revenue upon Strong Beer and Ale, by preventing fraudulent mixing thereof; to repeal so much of an Act made in the First Year of the Reign of His present Majesty, as extends certain Provisions relative to the Exportation of Spirituous Liquors to the Exportation of Strong Beer and Ale; and for the more effectual preventing the Re-landing of Beer, Ale, Cyder and Mum, shipped for Exportation as Merchandize.

See 12 Car. 2.
c. 23. § 21.
12 Car. 2.
c. 24. § 35.

Price of strong
beer and ale
may be rea-
sonably ad-
vanced.

50 l. penalty
on fraudulent-
ly mixing
strong beer,
&c. with other
liquors.

1 Geo. 3. c. 7.
§ 8. repealed.

33 G. 2. c. 9.

WHEREAS brewers, inn-keepers, victuallers or other retailers of strong beer or ale have been threatened with, and may be subject to, vexatious prosecutions for advancing or having advanced the price of strong beer or ale, however justly and reasonably; now, in order to prevent such vexatious proceedings, may it please your most excellent Majesty that it may be enacted; and be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that no brewer, inn-keeper, victualler or other retailer of strong beer or ale shall, at any time hereafter be sued impleaded or molested by indictment, information, popular action, or otherwise, for advancing or having advanced the price of strong beer or ale in a reasonable degree; any law or statute to the contrary notwithstanding.

II. And whereas the mixing strong beer ale or strong worts, with small beer or small worts, or with water, either by the brewer, after the gage thereof hath been taken, or by the victualler, after such strong beer ale or strong worts, shall be sold and delivered to him or her, is greatly detrimental to his Majesty's revenue, and is an imposition upon the consumer, and hinders the sale of genuine strong beer and ale; and the provisions already established by law are found to be insufficient to prevent the same; for remedy thereof, and for the more effectual prevention of such frauds, be it hereby enacted by the authority aforesaid, that from and after the passing of this act, if any common or other brewer, inn-keeper, victualler or retailer of beer or ale, shall mix or cause or suffer to be mixed, in any vessel, tub, measure, or otherwise howsoever, any strong beer ale or strong worts, with any small beer or small worts, or with water, after the gage of such strong beer ale or strong worts, shall have been taken by an officer of excise, every such person so offending, for every such offence, shall respectively forfeit and lose the sum of fifty pounds.

III. And whereas by a clause in an act of Parliament passed in the first year of the reign of his present Majesty, intituled *An act for granting to his Majesty an additional duty upon strong beer and ale, and for raising the sum of twelve millions by way of annuities and a lottery to be charged on the said duty, and for further encouraging the exportation of strong beer and ale*, it was provided and enacted, that all the rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things, which by an act made in the then last session of Parliament, intituled *An act for preventing the excessive use of spirituous*

spirituous liquors by laying additional duties thereon, for shortening the prohibition of making low wines and spirits from wheat, barley, malt, or other grain, and from meal flour and bran, for encouraging the exportation of British made spirits, and for more effectually securing the duties payable upon spirits, and preventing the fraudulent re-landing or importation thereof, were provided, settled, established and inflicted, for and in respect to the paying and allowing the drawback and bounty thereby granted upon spirits exported as merchandize, and for preventing detecting and punishing frauds and abuses in the re-landing the same, and all other frauds and abuses previous to the shipping, or relating to the exportation of such spirits, and the obtaining such drawback and bounty, not otherwise thereby altered, should, except such parts as relate to the size of the casks, and burden of the ships or vessels, be exercised, practised, applied, levied, recovered and put in execution, for paying and allowing the drawback and bounty thereby granted upon beer and ale, and for preventing detecting and punishing frauds and abuses in the re-landing such beer or ale, and all other frauds and abuses previous to the shipping, or relating to the exportation thereof, and the obtaining of the said drawback and bounty, as fully and effectually to all intents and purposes, as if all and every the said rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things, were particularly repeated and again re-enacted in the body of the said recited act; and whereas it is found by experience, that the like rules regulations and directions, which are established for enforcing the due exportation of spirits, are not necessary to enforce the due exportation of strong beer or ale, but are found to be inconvenient; be it therefore enacted and declared by the authority aforesaid, that from and after the passing of this act, the said recited clause, and every article matter and thing therein contained, shall be and are hereby repealed and made null and void.

IV. And whereas the provision established by an act of Parliament made in the first year of the reign of their late Majesties King William and Queen Mary, intituled *An act for the exportation of beer, ale, cyder and mum, for preventing the re-landing the said liquors shipped in any vessel for exportation as merchandize*, extends only to the re-landing such liquors within the kingdom of England, dominion of Wales, and town of Berwick upon Tweed; and whereas it is necessary that the said provision should be amended and enforced, and extended to all parts of Great Britain; be it therefore enacted by the authority aforesaid, that from and after the twenty fourth day of June one thousand seven hundred and sixty two, if any merchant or master of any ship or vessel, or other person, shall cause or suffer any of the said liquors, which shall be shipped for exportation as merchandize, to be unshipped unladen or laid on land, or put into any other ship or vessel within the kingdom of Great Britain, he she or they shall forfeit the same, together with the casks and package containing the same, and also the sum of fifty pounds for every cask of such respective liquor he she or they shall so unduly unship unlade or lay on land, or put on board any other ship or vessel; which said respective liquors so unduly unshipped unladen or laid on land, or put on board any other ship or vessel, shall and may be seized by any officer or officers of the customs or excise.

1 W. & M.
11. 1. c. 22. § 2.

Beer, ale, cyder and mum, re landed, &c. after shipped for exportation, forfeited with 50 l. per cask.

V. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, shall be sued for levied recovered or mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or other duties under the management of the commissioners of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland respectively; and that one moiety of every such fine penalty or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

Recovery and application of penalties.

VI. And

General issue.

VI. And be it hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his her or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs.

Treble costs.

Anno tertio

GEORGE III. Regis.

C A P. I.

An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and sixty three.

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty the rates duties and impositions herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that within and throughout that part of Great Britain called England, Wales, and town of Berwick upon Tweed, the several and respective rates duties and impositions for and upon all malt, mum, cyder and perry, which in and by one act of Parliament passed in the first year of his Majesty's reign, intituled, *An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder and perry, for the service of the year one thousand seven hundred and sixty one*, were granted or continued to his Majesty until the twenty fourth day of June one thousand seven hundred and sixty two, and which by one other act made and passed in the second year of his Majesty's reign, were granted or continued to his Majesty until the twenty fourth day of June one thousand seven hundred and sixty three, shall be further continued in like manner, and shall be and are by this act charged for and upon all malt which shall be made, and all mum which shall be made and imported, and all cyder and perry which shall be made for sale, within that part of Great Britain called England, Wales, and the town of Berwick upon Tweed, from and after the twenty third day of June one thousand seven hundred and sixty three, and before the twenty fourth day of June one thousand seven hundred and sixty four.

*See 12 Ann.
ft. 1. c. 2.*

II. And be it further enacted by the authority aforesaid, that within and throughout that part of the kingdom of Great Britain called Scotland, there shall be raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon all malt, mum, cyder and perry, the several and respective rates duties and impositions herein after mentioned; that is to say,

III. For and upon every bushel of malt which at any time or times, from and after the twenty third day of June one thousand seven hundred and sixty three, and before the twenty fourth day of June one thousand seven hundred and sixty four, shall be made of barley, or any other corn or grain, in that part of Great Britain called Scotland, by any person or persons whatsoever (whether the same shall be or not be for sale) the sum of three pence; and so proportionably for a greater or less quantity, to be paid by the maker or makers thereof respectively.

*Malt in Scot-
land to pay
3d. per bushel.*

IV. For every barrel of mum which at any time or times, from and after the said twenty third day of June one thousand seven hundred and sixty three, and before the said twenty fourth day of June one thousand seven hundred and sixty four,

*Mum 10s. per
barrel.*

Cyder and
perry made
for sale, 4s.
per hoghead.

shall be made or imported within that part of Great Britain called Scotland, the sum of ten shillings, over and above all duties payable for the same.

V. For all cyder and perry which at any time or times, from and after the said twenty third day of June one thousand seven hundred and sixty three, and before the said twenty fourth day of June one thousand seven hundred and sixty four, shall be made for sale within that part of Great Britain called Scotland (over and above all other duties payable for cyder and perry made and sold by retail) the sum of four shillings for every hoghead; and so in proportion for a greater or less quantity, to be paid by the respective first buyers or retailers thereof.

How these du-
ties are to be
raised, &c.

VI. Which said several and respective duties, by this act granted and continued respectively, shall be raised, levied, collected and paid, unto his Majesty, his heirs and successors, during the time and term aforesaid, by the same ways means and methods, and by such rules and directions, and with such and the like allowances and repayments proportionably, and under such penalties and forfeitures, and with such power of mitigation, and other powers, in all respects not otherwise directed by this act, as are prescribed mentioned or expressed in the said former act, or in any other act or acts of Parliament thereby referred unto, or any of them, for or concerning the duties by them, or any of them, granted or continued; and that the same act formerly made and passed, and the said other acts hereby referred unto, as for and concerning the said duties upon malt, mum, cyder and perry, and every article, rule, clause, matter and thing in them, and every or any of them contained, and thereby referred unto, and now being in force, and not otherwise altered by this act, shall be and continue in full force and effect, to all intents and purposes, for raising, levying, collecting, securing and accounting for the rates duties and impositions hereby granted and continued respectively, and for levying and recovering the penalties and forfeitures, and making any mitigations and proportional allowances, and all other matters and things, during the continuance of this act, as fully as if the same were particularly and at large repeated in the body of this present act.

VII. And whereas it is the true intent and meaning of this present act, that the full and entire sum of twenty thousand pounds of lawful money of Great Britain, clear of all charges and expences of management and collection, shall be raised out of that part of Great Britain called Scotland, for the service of the year one thousand seven hundred and sixty three, by the said duties upon mum cyder and perry, to be charged there as aforesaid, and by a malt tax to be raised and levied as in England, by a duty of three pence per bushel on all malt made and consumed in Scotland; and in case the said duties upon mum cyder and perry, and the said duty of three pence per bushel upon malt, to be charged in Scotland, by virtue of this act, being duly surveyed and collected, shall not be sufficient effectually to raise and answer the said sum of twenty thousand pounds in nett money, after all charges and deductions whatsoever, that such deficiency shall be made good by a surcharge to be made upon all makers of malt in that part of Great Britain called Scotland, in proportion to the malt they shall respectively make between the twenty third day of June one thousand seven hundred and sixty three, and the twenty fourth day of June one thousand seven hundred and sixty four; be it therefore enacted by the authority aforesaid, that after the twenty fourth day of June one thousand seven hundred and sixty four, in case it shall appear to the commissioners of excise for the time being, in that part of Great Britain called Scotland, that the said duties upon mum cyder and perry, and upon malt made in Scotland, by this act granted as aforesaid, shall not be sufficient to answer the clear sum of twenty thousand pounds as aforesaid; then, and in such case, it shall and may be lawful for the said last-mentioned commissioners of excise, and the officers under them, to make a proportional surcharge of all and every the person and persons who shall have made any malt in that part of Great Britain called Scotland, within the year ending the

20,000 £ to be
raised in Scot-
land.

twenty fourth day of *June* one thousand seven hundred and sixty four, or so much money, by way of additional duty upon all the malt made by such person or persons respectively, as shall make good such person or persons proportional part of such deficiency; which said surcharges shall be paid to the respective collectors of the said duties on malt by the respective persons on whom the same shall be so made, within one month after the same shall be so surcharged; or in default thereof, the respective person or persons who shall neglect or refuse to make such payment, shall forfeit treble the sum upon him her or them respectively surcharged as aforesaid; to be recovered in such manner as the duty of three pence *per* bushel may be recovered by virtue of this act, or any other act or acts of Parliament herein before recited or referred unto; which said surcharge, by way of additional duty, for making good the deficiency of the said sum of twenty thousand pounds (if any such deficiency there shall be) shall be computed and settled as followeth; that is to say, as the particular quantity of malt made by each such malster or maker of malt in *Scotland* within the said year ending the twenty fourth day of *June* one thousand seven hundred and sixty four, shall bear proportion to the whole quantity of malt made in *Scotland* within the same year, so the particular surcharge to be made upon such particular malster or maker of malt for or towards making good the said deficiency, shall bear proportion to the whole sum which shall be found to be so deficient as aforesaid.

VIII. Provided nevertheless, and be it declared by the authority aforesaid, that if the said rate of three pence *per* bushel shall produce a greater sum than the said sum of twenty thousand pounds, clear of all charges of management, the surplussage so produced over and above the said clear sum of twenty thousand pounds, shall be wholly applied towards the encouraging and promoting the fisheries, and such other manufactures and improvements in *Scotland*, as may most conduce to the general good of the united kingdom, and to no other use intent or purpose whatsoever; in such manner as directed by an act passed in the thirteenth year of the reign of his late Majesty King George the first, intituled *An act for encouraging and promoting fisheries, and other manufactures and improvements in that part of Great Britain called Scotland*. Surplus to be added to the fisheries, &c. 13 Geo. 1. c. 30.

IX. And it is hereby declared and enacted, that in all cases where the herein before recited act of the first year of his present Majesty's reign, did relate to any day or time within the year, which commenced from the twenty third day of *June* one thousand seven hundred and sixty one, this present act doth and shall relate to the like day and time within the year, commenced from the said twenty third day of *June* one thousand seven hundred and sixty three. This act to relate to the same day and time as the act 1 Geo. 3. did.

X. And it is hereby further enacted by the authority aforesaid, that all malt made in *Scotland*, not to be consumed there, which at any time or times between the twenty third day of *June* one thousand seven hundred and sixty three, and the twenty fourth day of *June* one thousand seven hundred and sixty four, shall be brought into *England, Wales*, or the town of *Berwick* upon *Tweed*, shall, in case the same be brought by sea, be entered with the officer for the said duties of the port where the same shall be so brought into *England, Wales*, or the town of *Berwick* upon *Tweed* aforesaid; and the sum of six pence *per* bushel for the duties thereof, shall be paid to such officer before landing thereof, unless a certificate from the proper officer be produced, that it hath paid the said duty of three pence *per* bushel in *Scotland*; and if such certificate be produced, then there shall be paid no more than three pence *per* bushel, by virtue of this act, for such malt so brought into *England*; and in case the same shall be brought by land, such malt shall pass and be carried by and through the towns of *Berwick* or *Carlisle*, and there entered with the officer for the said duties in such of the said towns, by or through which such malt shall be so carried; and the like duty of six pence *per* bushel for the same shall be paid down in ready money, unless such certificate Malt brought from *Scotland* by sea, to be entered at the port of landing: Brought by land, to be entered at *Berwick* or *Carlisle*.

ificate be produced as aforesaid; but upon producing thereof, then there shall be paid no more than three pence *per* bushel, by virtue of this act; on pain of forfeiting all such malt, or the value thereof, as shall be landed or put on shore, or brought into *England*, without such entry or payment of duties as aforesaid: and in case any malt made in *Scotland* shall, during the said term, be found coming out of *Scotland*, or be brought from thence by land, by or beyond the towns before-mentioned, without entry or payment of the duties thereof, then all such malt, or the value thereof, shall be forfeited, and may be seized by any officer of excise for his Majesty's use; one moiety of the aforesaid forfeiture to be and go to the King's Majesty, and the other moiety thereof to such person or persons as shall inform seize or sue for the same, or the value thereof; and to be recovered and levied by such ways means and methods, as any penalties and forfeitures are by this or any the former acts relating to the malt duties, to be recovered and levied; or by action of debt, or upon the case, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, privilege, wager of law, or more than one imparlance shall be allowed.

Cyder for distilling not chargeable.

XI. Provided always, that nothing in this act contained shall extend to charge with the said four shillings *per* hoghead by this act laid on cyder and perry, any cyder or perry sold to any distiller or maker of strong waters, for such cyder or perry as shall be used for distilling only; any thing in this act, or any former act, to the contrary notwithstanding.

Distiller to give notice of distilling cyder.

XII. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and sixty three, all and every distiller or distillers that shall receive any quantity of cyder or perry into his her or their custody, shall give notice in writing to the proper officer, under whose survey any such distiller shall reside, forty eight hours before he she or they shall begin to put any quantity whatsoever of the same into any still or stills to be drawn into low wines or spirits; and if any such distiller or distillers shall neglect or omit to give such notice, or if it shall appear that any quantity whatsoever of such cyder or perry hath been disposed of, or made use of, by any such distiller or distillers in any other way but in distillation only, he she or they shall respectively forfeit and lose the sum of five pounds; which said sum of five pounds shall be sued for, levied, recovered and mitigated, by such ways and means as any penalty or fine for any offence committed by any person or persons against any of the laws of excise can or may be sued for, levied, recovered and mitigated, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety thereof shall be to his Majesty, his heirs and successors, and the other moiety thereof to such person or persons as will prosecute inform or sue for the same.

Allowances for exportation of malt.

XIII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, there shall be allowed to malsters and makers of malt for exportation, for every twenty quarters of barley, or other corn or grain that shall be entered or made into malt for exportation, in cases where by law any bounty is allowed on the exportation of malt, an allowance of thirty quarters, after the same shall be dried and made into malt, and no more, upon the exportation thereof, though by their steeping wetting or watering the same, the said twenty quarters shall be run out to any greater quantity exceeding the said thirty quarters, according to an act of Parliament made in the first year of the reign of their late Majesties King *William* and Queen *Mary*, intituled *An act for encouraging the exportation of corn*, and in such cases where, by the aforesaid act of Parliament, they are intituled to the same; and so in proportion for a greater or less quantity.

1 W. & M.
R. 1. c. 12.

XIV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, if any person or persons who shall export any malt into foreign parts, shall

shall produce a certificate or certificates from the officer or officers, with whom the entry of the corn or grain intended to have been made into malt shall have been made, of the particular sum or sums of money that such person or persons is or are intitled to receive, according to the aforesaid allowance of thirty quarters of malt for every twenty quarters of corn or grain, and so in proportion for a greater or less quantity, that shall have been entered to be made into malt for exportation (which certificates the said officers are hereby, upon demand, required to give *gratis*) and upon such person or persons giving sufficient security before the shipping thereof for exportation, that the particular quantity of malt which shall be intended to be exported as aforesaid, or any part thereof, shall not be relanded, or brought again into any part or parts of *Great Britain* (which security the customer or collector of the port where the same is intended to be exported, is hereby directed and authorized to take in his Majesty's name, and to his Majesty's use) then the collector or chief officer of the port where such malt shall be exported, shall give to the exporter thereof a certificate or debenture, directed to the proper person or persons by whom the said allowance, by the aforesaid act of Parliament, is directed to be paid; which certificate or debenture being produced to such person or persons, he is hereby required to pay such allowance to the persons, or their agents, so exporting the same.

On certificate of malt being exported, and security, allowance to be paid.

XV. Provided always, that if after the shipping of any such malt to be exported, and the giving such security as aforesaid, in order to obtain the aforesaid allowance, the malt so shipped to be exported, or any part thereof, shall be relanded in any part of *Great Britain*; that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the malt which shall be relanded, and treble the value thereof, shall be forfeited; that is to say, one moiety thereof to the King, and the other moiety thereof to the person or persons who shall seize inform or sue for the same.

Penalty on re-landing.

XVI. And whereas malsters, and makers of malt for exportation, do frequently mix the produce of two or more steepings of corn or grain, that have been entered to be made into malt for exportation, on or as soon as it comes off from the kiln, by reason whereof the officers for the duties on malt cannot ascertain the real produce thereof; by which means great quantities of each steeping of such malt are or may be privately conveyed away, and made use of for home consumption, though the same has not been charged with the duty, as all malt made for home consumption ought to be; be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, all and every malster or malsters, maker or makers of malt for exportation, shall keep the whole and entire quantity of his her or their corn or grain making into malt for exportation, of one steeping or wetting, when the same shall be on the kiln, or after the same shall be taken off the kiln, separate and apart from all and every part of any other former steeping or wetting of corn or grain, until the same shall have been measured by such malsters or makers of malt, in the presence of some officer or officers for the duty upon malt; on pain of forfeiting and losing the sum of fifty pounds.

Malt steeping for exportation, to be kept separate till measured.

XVII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, all such malsters, or makers of malt for exportation, shall give notice in writing to some officer or officers of the duties upon malt, or shall leave notice in writing at the next office of excise where the journal is kept, of the hour when he she or they shall intend to take any malt off the kiln or kilns, that such officer or officers may attend the measuring of such malt; and after such malt has been measured, the same shall be immediately carried on ship-board, if intended to be then exported; or else shall be immediately locked up and secured in some store-house, or other place, belonging to such malsters, or makers of malt, in the presence of the said officer or officers; on pain of forfeiting the sum of fifty pounds.

Malsters to give notice to officers, &c.

Penalty on
opening the
locks, &c.

XVIII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, if any such malster or malsters, or maker or makers of malt, or any other person or persons whatsoever, by his order privity or directions, after any steeping or making of malt shall have been locked up and secured in any store-house or other place or places in manner as aforesaid, shall open any of the locks or doors, or shall make any way or kind of entrance into such store-house or other place or places, or shall remove any part whatsoever of the partition between any such store-house or place, or any other place or places whatsoever next thereunto adjoining, or shall remove out of the said store-house or other place any quantity whatsoever of the malt that has been so locked up and secured, without the knowledge and consent of, or without first having given notice to, some officer or officers for the said duties, he she or they shall respectively forfeit and lose the sum of one hundred pounds.

Malsters, on
24 June 1763,
to clear out of
their ware-
houses all malt
within fifteen
months.

XIX. And, the better to enable the officers for the duties upon malt, to discover whether all such malt made for exportation, and that has been locked up and secured in any store-house or other place or places to be exported, has been really exported; be it enacted by the authority aforesaid, that all and every such malster or malsters, maker or makers of malt, that on the said twenty fourth day of *June* one thousand seven hundred and sixty three, shall have any quantity of malt locked up and secured in any storehouse, or any other place or places, as is before directed, to be exported, shall, within fifteen months next after the said twenty fourth day of *June* one thousand seven hundred and sixty three, remove and clear out of his store-house, or other place or places, all and every part and parcel thereof, that at any time after the said twenty fourth day of *June* one thousand seven hundred and sixty three shall be locked up and secured in such store-house or other place in order to be exported; and shall always, from time to time, in every fifteen months, remove and clear out of such store-house, or other place or places, in order to be exported, all and every part or parcel of malt, that at any time within every fifteen months after the last clearing shall be locked up and secured in any store-house, or in any other place or places that shall be made use of by him her or them, for the keeping of malt for exportation; on pain of forfeiting and losing the sum of fifty pounds.

And so all fu-
ture malsters.

XX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, all and every person or persons whatsoever, that shall become malsters or makers of malt for exportation, and shall make use of any store-house or store-houses, place or places, for the keeping of malt for exportation, shall, within fifteen months after the beginning to make use of any such store-house or store-houses, or such other place or places, remove and clear out of such places to be exported, all and every part and parcel of such malt, that at any time or times shall have been put into such place or places, within fifteen months after he she or they shall have begun to make use of such place or places; and shall always from time to time remove and clear out of such store-house or other place to be exported, all and every quantity of malt whatsoever, that within every fifteen months after the last clearing shall at any time be locked up and secured in such store-house or store-houses, or in any other place or places that shall be made use of by him her or them, for the keeping of malt made for exportation; on pain of forfeiting and losing the sum of fifty pounds.

12 Ann. ft. 1.
c. 2. § 18.

XXI. And whereas by a clause in an act of Parliament made in the twelfth year of the reign of her late Majesty Queen *Anne*, intituled *An act for granting to her Majesty duties upon malt, mum, cyder and perry, for the service of the year one thousand seven hundred and thirteen; and for making forth duplicates of lottery tickets lost burnt or destroyed; and for enlarging the time for adjusting claims in several lottery acts, and to punish the counterfeiting or forging of lot-*

very orders; and for explaining a late act in relation to stamp duties on customary estates which pass by deed and copy, it was enacted, that if any malster or maker of malt for sale, during the continuance of the duties on malt by the said act granted, should tread ram or otherwise force together in the cistern uting-fat or couch, any corn steeping or steeped in order to the making into malt, every such malster or maker of malt for sale should, for every such offence, forfeit and lose the sum of two shillings and six pence for every bushel of corn steeping or steeped that should be so pressed, troden, rammed or forced; and whereas by one other clause in an act of Parliament passed ^{6 Geo. I. c. 21. § 8.} in the sixth year of the reign of his late Majesty King George the first, intitled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office and house-money*, it was enacted and declared, that if from and after the four and twentieth day of June one thousand seven hundred and twenty, any corn in any cistern or uting-fat steeping or steeped in order to the making thereof into malt by any malster or maker of malt (other than compounders for the duty on malt) was or should be found so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every master and maker of malt (other than compounders for the duty on malt) where the same should be so found, should, in every such case, forfeit and lose the sum of two shillings and six pence *per* bushel for every bushel of such corn steeping or steeped which should be found so hard close and compact as aforesaid; which said recited clauses have been duly continued, and are still in force; and whereas by the last recited clause no penalty is provided where corn steeped, in order to the making thereof into malt, shall be found in the couch so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof; and the penalties provided by the forementioned clauses have, by experience, been found ineffectual to prevent the fraudulent practice of pressing, treading, ramming, or otherwise forcing together in the cistern uting-fat or couch, the corn or grain steeping or steeped in order to the making thereof into malt, to the prejudice of his Majesty's revenue, and discouragement of the fair traders; be it therefore enacted and declared by the authority aforesaid, that from and after the twenty fourth day of June one thousand seven hundred and sixty three, if any corn or grain in any cistern uting-fat or couch, steeping or steeped in order to the making thereof into malt by any malster or maker of malt (other than compounders for the duty on malt) is or shall be found so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every malster and maker of malt (other than compounders for the duties on malt) where the same shall be so found, shall, in every such case, forfeit and lose the sum of five shillings for every bushel of such corn or grain steeping or steeped, which shall be found so hard close and compact as aforesaid; and proof being made thereof, the same shall be deemed conclusive evidence of the fact, and shall subject the malster or maker of malt to the aforesaid penalty of five shillings *per* bushel.

5s. *per* bushel
penalty on
corn steeping
or steeped for
malt, found in
the cistern or
couch so com-
pact as it could
not be unless
forced.

XXII. And whereas many malsters or makers of malt, do fraudulently convey away from the cistern uting-fat or other wetting place or utensils, steepings or part of steepings of corn or grain making into malt, and mix such corn or grain so conveyed away, with and amongst couches or floors of other corn or grain making into malt, which are then depending and in operation, that have been gaged or charged with the duty in the couch; and in case the officer has taken his gage of the corn or grain, steeping in the cistern uting-fat or other wetting place or utensil, such malsters or makers of malt supply the deficiency with fresh barley or other corn or grain, in the absence and without the privity of the officer, in order to prevent a discovery of such corn or grain having been conveyed away; and such corn or

grain

100*l.* penalty on fraudulent-ly conveying from the cistern, any steeping of corn, and mixing it with other corn charged in the couch;

or fraudulent-ly conveying away so that no gage can be taken in the couch.

Penalties how recovered.

Buyers of cyder or perry for private use, not charged.

Persons selling less than 20 gallons deemed retailers.

grain so conveyed away and mixt, by an artful and fraudulent manner of working, seldom is charged with any duty in the floor; which practice is greatly detrimental to the revenue and fair traders; for remedy thereof, it is hereby enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and sixty three, if any malster or maker of malt shall fraudulently convey away, or cause or procure or permit or suffer to be conveyed away, from the cistern uting-fat or other wetting place or utensil, any steeping or part of any steeping of corn or grain making into malt, and shall mix such corn or grain so conveyed away with and amongst any such couch or couches, floor or floors of other corn or grain making into malt, which are then depending and in operation, and which have been gaged or charged with the duty in the couch; or if any malster or maker of malt shall fraudulently convey away, or cause or procure or permit or suffer to be conveyed away, from the cistern uting-fat or other wetting place or utensil, any steeping or part of any steeping of corn or grain making into malt, so that no gage of such corn or grain so conveyed away can be taken in the couch by the officer; then, and in each of the said cases, every such malster and maker of malt so offending, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

XXIII. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures for any offences against this act, shall be sued for levied and recovered or mitigated, by the same ways means and methods, as any penalty or forfeiture given by any of the laws of excise upon beer ale and other liquors can or may be sued for levied recovered or mitigated, or by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of such fines penalties and forfeitures shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

XXIV. Provided always, and it is hereby enacted, that nothing in this act contained shall extend or be construed to extend, to charge any person or persons with the duty upon cyder or perry, such person or persons buying the same for his or their private use only, and not being a dealer or dealers in cyder or perry, or a retailer or retailers thereof.

XXV. And be it further enacted by the authority aforesaid, that every person or persons whatsoever, who shall, after the twenty fifth day of *March* one thousand seven hundred and sixty three, sell any quantity of cyder or perry, or either of them, in less quantity than twenty gallons at a time, whether the same be made from fruit of his her or their own growth, or from bought fruit, shall be deemed and taken to be a dealer in cyder and perry, and a retailer thereof; and shall be subject and liable to the duty of four shillings *per* hogshead for such quantity of cyder and perry so sold, over and above all other duties payable for cyder and perry sold by retail: and that every dealer in and retailer of cyder and perry, and other person and persons receiving into his her or their custody or custodies any quantity of cyder and perry or either of them for sale, and every person and persons who shall buy any fruit to make into cyder or perry or either of them for sale, shall make a true and particular entry in writing of the several and respective store-houses, rooms, cellars, vaults and other place and places by him her or them respectively made use of for the making and keeping of cyder and perry, or either of them, at the office of excise, within the compass or limits whereof such respective store-houses, rooms, cellars, vaults, and other place or places shall be situated; on pain of forfeiting the sum of fifty pounds for every such store-house, room, cellar, vault or other place, which from and after the said twenty fifth day of *March* one thousand seven hundred and sixty three shall be made use of by any such dealer or retailer, receiver or maker respectively, without making such entry thereof as aforesaid: and that all duties, fines, penalties and forfeitures by this act imposed, shall

shall be sued for levied recovered or mitigated by such ways means and methods, as any duty, fine, penalty or forfeiture, is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him her or them that shall discover inform or sue for the same. And if any person or persons shall at any time be sued for any thing done by him her or them in pursuance of this act, he and they shall and may plead the general issue, and give this act for his or their defence; and if upon the trial a verdict shall pass for the defendant, or the plaintiff shall be nonsuited, then such defendant or defendants shall have treble costs to him her or them awarded against such plaintiff or plaintiffs. General issue.
Treble costs.

XXVI. And it is hereby also enacted, that there shall be provided and kept in the office of the auditor of the receipt of the exchequer one book or register, in which all the orders for money payable by this act shall be entered and registered; and that it shall and may be lawful to and for any person or persons, natives or foreigners, bodies politic or corporate, to advance or lend to his Majesty at the said receipt, upon credit of the said duties upon malt, mum, cyder and perry, by this act granted, any sum or sums of money, not exceeding in the whole the sum of seven hundred and fifty thousand pounds; which lenders shall have interest for their forbearance of their respective loans, not exceeding the rate of four pounds *per centum per annum*, to be secured by orders of loan, or exchequer bills. Clause of loan.

Anno tertio

GEORGE III. Regis.

C A P. XII.

An Act for granting to His Majesty several additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry; and for raising the Sum of Three Millions five hundred thousand Pounds, by way of Annuities and Lotteries, to be charged on the said Duties.

Most Gracious Sovereign,

Additional
duties.

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, towards raising by the most easy means the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty, the several rates duties and impositions herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the thirty first day of *March* one thousand seven hundred and sixty three, over and above all subsidies of tonnage and poundage, and all other subsidies additional duties and impositions whatsoever, due or payable for all wines and vinegar imported into *Great Britain*, by any act or acts of Parliament now in force, there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, before landing thereof, the additional impositions rates or duties following, without any discount or deduction inwards, or drawback on re-exportation afterwards; that is to say,

viz. on French
wine and vine-
gar imported,
8*l.* per ton;

on other wines
and vinegar
imported, 4*l.*
per ton.

For every ton of French wine and French vinegar which shall be imported into this kingdom, the sum of eight pounds; and so after that rate for any greater or lesser quantity.

And also for every ton of all other wines and vinegar imported into this kingdom, the sum of four pounds; and so after that rate for any greater or lesser quantity.

To be collect-
ed as by
1 Jac. 2., c. 3.

The same to be raised, levied, collected, paid and recovered, in such manner and form, and by such ways means and methods, and under such penalties and forfeitures (except as to discounts and drawbacks aforesaid) as are mentioned and expressed in the act of Parliament made and passed in the first year of the reign of his late Majesty King *James* the second, intituled *An act for granting his Majesty an imposition upon all wines and vinegar imported between the twenty fourth day of June one thousand six hundred and eighty five, and the twenty fourth day of June one thousand six hundred and ninety three, or in any other act or acts of Parliament by which the said impositions rates and duties upon all wines and vinegar imported, were continued and made perpetual; and all powers, penalties, forfeitures, provisions, articles and clauses therein contained, not any ways altered by this act, shall continue in full force and effect during the continuance of the said impositions rates and duties hereby granted, and shall be applied practised and executed, for the raising, levying, collecting, securing, answering and paying the said impositions rates and duties, according to the true intent and meaning of this act,*

as

as fully and effectually, to all intents and purposes, as if the said clauses matters and things had been again repeated and re-enacted in the body of this present act; any law custom or usage to the contrary in any wise notwithstanding.

II. Provided always, that nothing in this act contained shall extend, or be construed to extend, to lay any further duties upon wines damaged corrupt or unmerchantable, and for which the merchants or importers thereof shall refuse to pay or secure the duties; and which by an act passed in the twelfth year of the reign of his late Majesty King George the first, intituled *An act for the improvement of his Majesty's revenues of customs excise and inland duties*,^{12 Geo. 1. c. 28. § 20.} are, on such refusal, directed to be received into the custody of proper officers of the customs, to be publicly sold, in order to be distilled into brandy, or to be made into vinegar.

III. And it is hereby enacted by the authority aforesaid, that the said impositions rates and duties by this act granted, shall from time to time be under the management and direction of the respective commissioners of his Majesty's customs, and their officers for the time being, and shall be paid into the hands of the receiver-general of the customs in *England* for the time being; and such receiver-general shall weekly, *to wit*, on *Wednesday* in every week, if it be not an holy day, and if it be, then on the next day after that is not an holy day, answer and pay all the monies arising by the said additional impositions rates and duties (the necessary charges of raising collecting and answering the same only excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other monies which such receiver-general shall receive, for the use of his Majesty, his heirs and successors, for the uses and purposes in this act mentioned.

IV. And be it further enacted by the authority aforesaid, that there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies hereby appointed to be paid weekly into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs or successors, upon any account whatsoever.

V. And whereas by the eighth rule annexed to the book of rates referred to in the act of tonnage and poundage passed in the twelfth year of the reign of King Charles the second, every merchant bringing in any sort of wines into this kingdom, by way of merchandize, and making due entries thereof, is allowed twelve pounds *per centum* for leakage; and whereas it is of late years become a practice for several merchants to lodge *Spanish, Portugal*, and other wines, at the islands of *Guernsey* and *Jersey*, and after they have filled up the casks there, to import such wines into this kingdom, and demand the before-mentioned allowance for leakage, notwithstanding the casks are quite full, to the lessening of his Majesty's revenue, and the prejudice of other merchants who import wines directly from the place of their growth; for remedy whereof, and in order to put all merchants upon a more equal footing; be it enacted by the authority aforesaid, that no merchant shall, in respect of the duties imposed by this act, be allowed twelve pounds *per centum*, or have any allowance for leakage, upon any wine imported into this kingdom, unless such wine be imported directly from the country or place of the growth of the said wine, or the usual port or place of its first shipping; except *Madeira* wines imported into this kingdom from any of his Majesty's plantations in *America*; any thing in the said recited rule to the contrary notwithstanding.

VII. And be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and sixty three, there shall be raised, collected, levied and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all cyder and perry which shall at any time or times be imported or brought into the kingdom of *Great Bri-*

tain

tain (over and above all other customs subsidies and duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the additional rate or new duty of excise herein after expressed; that is to say,

On cyder and
perry import-
ed, 40 s. per
ton;

For every ton of cyder or perry imported into Great Britain from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above all other duties payable for the same, two pounds.

and on cyder
and perry
made in Great
Britain,

VII. And be it further enacted by the authority aforesaid, that from and after the fifth day of July one thousand seven hundred and sixty three, there shall be raised, levied, collected and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all cyder and perry made within the kingdom of Great Britain (over and above all other duties charges and impositions, by any former act or acts of Parliament thereupon respectively set rated or imposed) the new duty of excise herein after mentioned and expressed; that is to say,

4 s. per hog-
head.

For all cyder and perry which shall be made in Great Britain, upon every hog-head, to be paid by the maker thereof, and so proportionably for a greater or less quantity (over and above all other duties now payable for cyder or perry) the sum of four shillings.

Duties on cy-
der and perry
made in Eng-
land, to be un-
der the com-
missioners of
excise.

VIII. And for the better ascertaining, charging, collecting, raising, levy- ing and securing, the said rates and duties by this act imposed, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon cyder or perry made in, or imported into *England, Wales, or the town of Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon cyder or perry made in, or imported into *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being: and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf. And all monies arising by and in respect of the said duties upon cyder and perry (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenue.

Makers to en-
ter their
names, and
the mills,
presses, &c.
store-houses,
&c. at the next
office 10 days
before they
work.

IX. And be it further enacted by the authority aforesaid, that from and after the said fifth day of July one thousand seven hundred and sixty three, all and every person and persons, not being a compounder or compounders, who shall intend to make any cyder or perry, shall, ten days at least before he she or they shall begin to make cyder or perry, make a true and particular entry in writing, at the office of excise next to the place where such cyder or perry shall be intended to be made, of the respective name or names of such maker or makers, and of every mill or press, or other utensil, be- longing to him her or them for the making of cyder or perry, and also of every store-house, ware-house, cellar, or other place, wherein he she or they intend to make lay or keep any cyder or perry. And if any such maker of cyder or perry shall, contrary to the directions of this act, make use of any mill, press, or other utensil, or store-house, ware-house, cellar, or other place, either for the making laying or keeping any cyder or perry, without having made such entry as aforesaid, he she or they shall respectively forfeit and lose the sum of twenty five pounds for every such offence.

Officers to
have access in
the day,

X. And be it further enacted by the authority aforesaid, that from and after the said fifth day of July one thousand seven hundred and sixty three, all

all and every the officers of excise shall, at all times in the day-time, be permitted, upon their request, to enter the mill-house, store-house, ware-house, cellar, and all other places whatsoever belonging to, or used by, any person or persons whatsoever, either for the making laying or keeping of cyder or perry, of which notice shall or ought to have been given as aforesaid, who, at any time or times, from and after the said fifth day of *July* one thousand seven hundred and sixty three, shall make any cyder or perry; and to gage and take an account of all the cyder or perry which shall be there found; and shall thereof make return or report in writing to the respective commissioners of excise in *Great Britain*, or such other person or persons as they shall respectively appoint to receive the same; leaving a true copy of such report in writing, under his or their hand, with or for such maker of cyder or perry: and such report or return of the said officer or officers shall be a charge upon such maker or makers of cyder or perry. And the amount of the duties thereby charged, shall be paid by such maker or makers respectively, within the space of six weeks, to be computed from the time of making such charge.

XI. Provided always, that such and the like allowances shall be made to the several persons chargeable with the duties in this act, as have been usually made to persons chargeable with the duties upon cyder and perry by former laws.

XII. And, for preventing such frauds as might be committed by selling or otherwise disposing of cyder or perry made after the fifth day of *July* one thousand seven hundred and sixty three, under pretence of its having been made before the commencement of this act, and thereby evading the payment of the duty intended by this act to be charged thereupon; be it enacted by the authority aforesaid, that every person having in his her or their possession any cyder or perry made before the said fifth day of *July* one thousand seven hundred and sixty three, and intending to sell, or otherwise dispose of, or remove out of his her or their own possession, any quantity of such cyder or perry, shall, ten days at the least before the said fifth day of *July* one thousand seven hundred and sixty three, give a true and particular account thereof in writing, signed by him her or them at the office of excise next to the place where he she or they shall then inhabit, that the officer of excise may attend to take an account thereof; and after such account shall be delivered in, it shall be lawful for the officer and officers of excise to enter into the several places belonging to such person or persons where such cyder or perry shall be laid or kept, and to take an exact account thereof by gaging or otherwise; and it shall be lawful for him, upon a request in writing from the person who has given in such account, from time to time to grant certificates for the removal of a like quantity of cyder or perry, and no more, without charging the duty granted by this act, distinguishing in such certificates, that the cyder or perry was made before the commencement of the duty granted by this act.

XIII. And, for the preventing of frauds in the removal of cyder or perry, and for securing the duty granted by this act, be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and sixty three, no cyder or perry exceeding the quantity of six gallons, shall be removed or carried from any part of this kingdom, by land or by water, without a certificate (which the officers of excise are hereby required to give without fee or reward, upon request of the person desiring to remove such cyder or perry) to accompany the same, signed by one or more of the officers of excise, signifying and certifying the quantity of such cyder and perry, and the number of casks or package containing the same, and the name of the person from whom the same is removed, and the place to which, and the name and place of abode of the person to whom, such cyder or perry is to be sent; and distinguishing therein whether the same is to be removed from the mill where the same was made,

on forfeiture.

into the premisses of any compounder, or of any person exempted by this act from paying duty or compounding; or of any other person chargeable with the said duty; and if removed out of the stock or store-house of any compounder or other person, then distinguishing from whose stock or store-house the same is intended to be removed; or whether the same was cyder or perry made before the commencement of the duty granted by this act; and if the same shall have been charged with the said duty, or any other duty, then with what duty the same has been so charged; or if condemned, then that the same had been condemned as forfeited; upon pain of forfeiting the cyder or perry, together with the casks, vessels, or other package containing the same, which shall be found removing or carrying from one place to another, without such certificate, and which shall and may be seized by any officer or officers of excise: in which certificate the officer or officers of excise who grant the same, shall express and limit the time for which the same shall continue in force.

Persons making for family use, may compound for the duties at 5s. per head per annum.

Houses, &c. of compounders exempted from search.

Upon increase of family, new list to be given.

5d. per month per head, to be paid for the additional number, Compounders neglecting to pay become liable to survey.

Penalty of false lists, &c.

XIV. And whereas many of his Majesty's subjects do make cyder or perry, part of which is intended not to be sold, but to be consumed in their own private families only; for the better accommodation of such persons, be it further enacted by the authority aforesaid, that when any such person shall be desirous of compounding for the duties on cyder and perry to be consumed in their own private families only, it shall be lawful for the said respective commissioners of excise for the time being, or the major part of them respectively, or such person or persons as they, or the major part of them, shall respectively appoint for that purpose, and in default of such appointment, then for the collector and supervisor for the district and division within which such person doth or shall inhabit, upon receiving from the person who shall so desire to make such composition, an exact list, signed by him or her, of the several persons whereof his or her family consist (specifying their christian and surnames therein) to compound and agree with such person or persons for the duty of four shillings granted by this act on cyder and perry, to be consumed in their own private families only, at the rate of five shillings *per annum*, for the number of persons which shall be mentioned in such list; which composition shall last for one year, and be renewed annually, and the money arising thereby, shall be paid down at the respective times of making the compositions: and that the houses, out-houses, store-houses, cellars, or other places, of such particular persons making such composition and agreement as aforesaid, and paying such composition-money, and duly complying with their payments thereupon, shall not be liable to the survey or search of any officer or officers of excise, for or by reason of his or their making cyder or perry as aforesaid: and in case the family of the person making the composition shall be increased, at any time during the year compounded for, then every person whose family shall be so increased, shall deliver in an additional list containing the names of the several persons added to the family, who shall then also pay down a proportionable composition for the persons so added, *videlicet*, five pence for each calendar month that shall be unexpired of the year for which his or her composition was made, for each and every person so added, and in like manner fresh lists shall be delivered, and compositions made accordingly every year. And in case any person having compounded, shall neglect to deliver such lists, or to pay the composition-money from year to year, by the space of ten days after the expiration of each respective year, the person so neglecting shall be charged by the officer of excise with the duty of four shillings for every hogshead of cyder or perry which shall be found in his or her custody; which charge the officer or officers of excise are hereby required to make; and such persons shall become subject to the survey of the said officers: and if any person who shall compound in pursuance of the power hereby given, shall deliver in a list which does not contain the true number, with the names of the several persons of which his or her family then really consisted of; or if any person shall neglect

lest to deliver in a list of the number and names of any increase that may happen in his or her family, according to the directions of this act, or to pay the proportionable composition as aforesaid, the party so offending shall, for every such offence respectively, forfeit the sum of twenty pounds.

XV. Provided always, that no compounder shall be obliged to insert in such list the names of his or their children under the age of eight years, or to reckon them as part of his or her family. Children under 8 not charged.

XVI. And as it may frequently happen that such persons who shall make compositions for the duties on cyder and perry to be consumed in their own private families, may have larger quantities of cyder or perry than is necessary to be expended for the use of their respective families; to the end therefore that he she or they may be impowered to sell, or otherways dispose of, or remove any quantity of cyder or perry, and that his Majesty's duties may be secured for the same, when and so often as any such compounder or compounders shall be desirous of selling or otherways disposing of any cyder or perry, or of removing of the same, and shall have given to the officer of excise of the division or place where his her or their ware-house or store-house, cellar or other place for making laying or keeping cyder or perry, shall be situate, two days notice in writing of his her or their intention to sell, or otherways dispose of, or remove any quantity of cyder or perry, specifying in such notice the particular quantity of cyder or perry he she or they intend to sell, or otherways dispose of, or remove, and also the description of the particular ware-house, store-house, cellar or place, where such quantities of cyder or perry shall then be laid or kept, and of the place to which the same is intended to be removed or sent; the officer of excise, having received such notice, is hereby authorized and required to attend at the said store-house, ware-house, cellar or other place, and then and there to enter the same, and to gage and take account of the particular quantity of cyder or perry so intended to be sold or otherways disposed of or removed, and to charge thereon the said duty after the rate of four shillings for every hog-head, and thereof to make a return or report in writing to the commissioners of excise, or such other person or persons as they shall appoint to receive the same, leaving a true copy of such report in writing, under his or their hand, with or for such compounder or compounders; and such report or return of the said officer or officers shall be a charge upon such compounder or compounders; and after the duties are so charged, the said cyder or perry shall not be removed on any pretence, without such certificate as aforesaid to accompany the same, to prevent the seizure thereof. And if any compounder or compounders for the duty on cyder or perry, to be consumed in his her or their own private family or families only, shall fraudulently sell, exchange, barter or deliver out any cyder or perry to any person or persons contrary to the true meaning of this act, or shall sell or otherways dispose of or remove any such cyder or perry, without having first given such notice as aforesaid, or before the duty granted by this act is charged thereon, he she or they shall respectively forfeit the sum of twenty pounds for every such offence. Compounders may sell, giving 2 days notice.

XVII. And whereas many makers of cyder or perry are not possessed of mills, or other proper utensils for making cyder or perry, but either hire or borrow the same of others for that purpose; and though the permitting makers of cyder or perry who have such mills and other utensils, and are compounders, to let out or lend their mills and utensils, may appear reasonable, yet considerable frauds may be practised thereby, to the prejudice of his Majesty's revenue and the fair trader, unless such permission is granted under proper restrictions; to the end therefore that such persons may be accommodated, and that his Majesty's duty may be secured, be it enacted by the authority aforesaid, that no maker or makers of cyder or perry, being a compounder or compounders for the duty granted by this act for the cyder or perry to be consumed in his her or their family or families, shall, during the time he she 20 l. penalty on frauds.

No compounder may let out, or lend his mill, &c.

without giving 3 days notice, she or they shall compound for the said duty, let out or lend his her or their mill or mills, or other utensil or utensils, to any other person or persons for the purpose of making cyder or perry, or permit or suffer the same or any of them, to be used for the purpose aforesaid; unless he she or they shall have given, or caused to have been given, to the officer of excise of the division or place where his her or their mill or mills or other utensils shall be situate, notice in writing by the space of three days next before the time he she or they shall permit such mill or mills or other utensils to be used by or on the behalf of any other person or persons for the making of cyder or perry; signifying thereby that he she or they have lent or let out his her or their mill or mills, or other utensil or utensils, and to whom by name, and whose apples or pears are therein to be ground pressed and made into cyder or perry, and requiring such officer of excise to attend at the mill or other place so to be made use of, to take an account of the cyder or perry which shall be there made, and to charge the duty granted by this act thereupon; unless it shall appear that the cyder or perry so made is really and *bona fide* the property of any other compounder for the duty on cyder or perry to be consumed in his or her private family only, or to be the property of any person not liable as herein after mentioned to pay the said duty, or to compound, within the meaning of this act: and such cyder or perry shall not be removed on any pretence, without such certificate as aforesaid to accompany the same, to prevent the seizure thereof. And if any maker or makers of cyder or perry, during the time he she or they shall compound for the duty granted by this act for cyder or perry to be consumed in his her or their private family or families, shall let out or lend his her or their mill or mills, or other utensil or utensils, to any other person or persons for the purpose of making cyder or perry, or shall permit or suffer the same or any of them to be used for that purpose, without giving such notice in writing as aforesaid, he she or they shall respectively forfeit and lose for every such offence the sum of ten pounds.

Penalty 10l.

Who are makers.

XVIII. Provided always, and it is hereby declared, that every person who uses his or her own mill press or other utensil, for the making of cyder or perry for his or her own use, or procures cyder or perry to be made for him or her at the mill or press or in the utensil of another person, shall be deemed to be a maker of cyder or perry within the intent and meaning of this act.

Compounders for malt not liable to compound,

unless they sell.

XIX. Provided always, and it is hereby enacted and declared, that this act, or any thing therein contained, shall not extend to oblige any person or persons who do or shall pay the composition established by law for the duties on malt, during such time as he she or they shall compound for the said duties on malt, and no longer, to compound for or pay the duties on cyder or perry granted by this act, for the cyder or perry he she or they shall make, to be consumed in his her or their private family or families only; but if such compounder or compounders for the duties on malt shall be desirous of selling or otherways disposing of or removing any cyder or perry, he she or they shall be obliged to comply with the several directions herein before appointed to be observed by compounders for the duty on cyder and perry granted by this act, under the like penalties and forfeitures, and the like powers and authorities, as are hereby enacted for regulating the same.

Poor persons not making more than 4 hogheads exempted.

XX. Provided always, and it is hereby enacted and declared, that this act, or any thing therein contained, shall not extend to oblige the occupiers of such tenements as are not rated to the land tax at above forty shillings *per annum*, and pay accordingly, and who shall not make more than four hogheads of cyder and perry together in the whole in any one year, to pay the duty granted by this act upon cyder and perry, or to compound for the same.

Drawback on exportation;

XXI. Provided always, and be it further enacted by the authority aforesaid, that the said duty of four shillings *per* hoghead upon cyder or perry charged

charged by this act, shall and may be drawn back on the exportation of such cyder or perry, by the same means and methods, and under the same rules and directions, as the other duties or any of them, now payable for cyder or perry, may be drawn back on the exportation thereof; and also that the said duty on cyder and perry granted by this act, shall be drawn back or allowed upon the distillation of cyder or perry into low wines and spirits, by the same means and methods, and under the same rules and directions, as the other duties or any of them now payable for cyder or perry, may be drawn back or allowed upon the distillation thereof; and in case any cyder or perry which has been charged with, and hath paid the said duty of four shillings granted by this act, shall hereafter, by being unfit for sale as cyder or perry be charged with the duties on vinegar, it shall be lawful for three or more of the commissioners of excise for the time being, or two justices of the peace, within their several jurisdictions, on proof that such cyder or perry hath been charged with and paid the said duty granted by this act, and that the same cyder or perry hath been also charged with the duties on vinegar, to discharge or allow the duty granted by this act, which they are hereby required to do.

and upon distillation;

and upon making into vinegar.

XXII. And be it further enacted by the authority aforesaid, that if from and after the said fifth day of *July* one thousand seven hundred and sixty three, any person or persons whatsoever shall assault, resist, oppose, molest or hinder any officer or officers of excise in the due seizing and securing of any cyder or perry, which by any officer or officers of excise, shall or may be seized by virtue or in pursuance of this act, or in the execution of any of the powers and authorities by this act given and granted; or shall by force or violence, rescue or cause to be rescued, any cyder or perry, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt or endeavour so to do; or after such seizure, shall stove break or otherwise destroy or damage any casks vessels or package wherein the same shall be contained; all and every the party or parties so offending, shall, for every such offence respectively, forfeit and lose the sum of fifty pounds.

50 l. penalty for opposing officers.

XXIII. Provided always, and be it enacted by the authority aforesaid, that no information shall be brought laid or prosecuted against any maker of cyder or perry, for any false or mis-entry, or for any offence made or committed from and after the fifth day of *July* one thousand seven hundred and sixty three, unless such information be laid and entered before such persons appointed to determine the same, within three months next after such offence committed; and that notice thereof be given to such person or persons, against whom such information shall be laid, in writing, or left at their dwelling-houses, within one week after the laying and entering such information, to the end a timely prosecution may be had and made in defending the same; any thing in this act, or any other law to the contrary notwithstanding.

Informations within 3 months;

and notice to def.

XXIV. And be it further enacted by the authority aforesaid, that if either party think him her or themselves aggrieved, by any judgement or order to be given or made by any justices of the peace, in pursuance of this present act, touching or concerning the duties hereby granted, or any penalty and forfeiture relating to the same; it shall and may be lawful to and for such person or persons, so finding him her or themselves aggrieved by such judgement or order, to appeal from the same to the justices assembled at the next general quarter sessions of the peace to be holden for the county shire or stewartry, where such judgement or order shall have been made; which said justices of the peace, or the major part of them, are hereby empowered to hear and finally determined the same; and no writ of *certiorari* shall be allowed or brought to set aside any determination of the said justices.

Appeal to the quarter sessions.

XXV. And be it further enacted by the authority aforesaid, that the party or parties so appealing shall give notice in writing by the space of six days next before such sessions shall be held as aforesaid, to the party or parties

Appellants to give notice.

Costs.

of the other side, of his her or their intention to bring such appeal: and that it shall and may be lawful to and for such justices, or the major part them in their quarter sessions, to award costs to either party as they shall in their discretion think fit, to be levied by warrant of the justices of the county shire or stewartry, or any two or more of them, on the goods and chattles of the party or parties against whom the same shall be awarded.

For want of time, appeal may be to the second quarter sessions.

XXVI. Provided always, that in case there be not the space of six days between the first judgement or order of the two justices, and the quarter sessions then next following, that then the appeal may be made at the second quarter sessions after such judgement or order made.

To be heard on the merits.

XXVII. And be it further enacted by the authority aforesaid, that upon each and every such appeal and appeals, the justices assembled at such quarter sessions respectively, shall and may proceed to re-hear re-examine and re-consider the truth and merits of the fact and facts in question between the parties to such original judgement and judgements respectively, and to re-examine the witnesses thereto upon oath; and that thereupon the said justices so assembled shall and may finally determine of and concerning the truth and merits of the fact and facts in question; and if at such quarter sessions any defect or defects of form shall be found in such proceedings, before the particular justices who gave such original judgement or judgements, that then and in every such case, such defect or defects of form shall and may be rectified by the order or orders of such justices so assembled in such quarter sessions.

12 Car. 2.
c. 24.

XXVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, paying, mitigating and adjudging, ascertaining and recovering the duties on cyder and perry, and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

Penalties how recovered, &c.

XXIX. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures imposed by such part of this act as relates to cyder and perry, shall be sued for levied recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be sued for recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XXX. And whereas the duty by this act imposed on cyder and perry, is required to be paid by the makers thereof; and whereas in the case of importation of cyder or perry from the islands of *Jersey*, *Guernsey*, *Sark* or *Alderney*, the makers of cyder or perry imported from thence cannot be charged with the said duty; be it therefore enacted by the authority aforesaid, that the

the said duty of four shillings *per* hoghead shall be paid by the importer from the said islands, or either of them, before the landing thereof, to the collector or other officer of excise, at the port to which such cyder or perry shall be brought; and upon neglect or refusal to pay the said duty, such cyder or perry shall be forfeited, and shall and may be seized by any officer of excise.

Duty on cyder, &c. from Jersey, &c. to be paid before landing.

XXXI. And be it further enacted and declared by the authority aforesaid, that in the office of the auditor of the receipt of the exchequer, books shall be provided and kept, in which all the monies arising by the additional impositions rates and duties upon wines and vinegar by this act granted, and the duties by this act granted upon cyder and perry, and respectively paid into the said receipt, shall be separately entered distinct and apart from each other, and from all other monies paid or payable to his Majesty, his heirs or successors, upon any account whatsoever; and the said monies so arising from the said additional impositions rates and duties upon wines and vinegar, and the said duties upon cyder and perry, and paid into the said receipt of exchequer, shall be the fund for the purposes herein after mentioned.

XXXII. And be it further enacted and declared by the authority aforesaid, that the annuities which by this act are herein after directed to attend the principal sum of three millions and five hundred thousand pounds, shall be charged and chargeable upon, and payable out of, the said additional impositions rates and duties by this act granted upon wines and vinegar, and the duties granted by this act upon cyder and perry, composing the fund hereby established for the payment thereof; and the said additional impositions rates and duties upon wines and vinegar, and the said duties upon cyder and perry, are hereby appropriated for that purpose accordingly.

LXXIII. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued molested or prosecuted, for any thing by him or them done or executed in pursuance of, or by colour of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his her or their action or prosecution, or judgement shall be given against him her or them upon demurrer or otherwise; then such defendant or defendants shall have treble costs awarded to him her or them, against such plaintiff or plaintiffs.

General issue;

Treble costs;

Anno tertio

GEORGE III. Regis.

C A P XIII.

An Act for more effectually securing the Payment of the Duties upon Malt, by preventing Frauds in the obtaining of Allowances, and the mixing of fresh Corn or Grain with Corn or Grain making into Malt.

33 Geo. 2. c. 7.
§ 59.

WHEREAS by a clause in an act of Parliament made in the thirty third year of his late Majesty's reign, intituled *An act for granting to his Majesty several duties upon malt, and for raising the sum of eight millions by way of annuities and a lottery, to be charged on the said duties; and to prevent the fraudulent obtaining of allowances in the gaging of corn making into malt; and for making forth duplicates of exchequer bills, tickets, certificates, receipts, annuity orders and other orders, lost burnt or otherwise destroyed*, it was enacted, that if from and after the eighth day of February one thousand seven hundred and sixty, any malster or maker of malt, during the continuance of the duties on malt, should not wet or steep his barley, or other corn or grain intended to be made into malt, in the cistern uting-fat or other vessel, so as that the same should be covered with water, and continue so covered in such cistern uting-fat or other vessel, for the full space of forty hours from the time of its being first wet and covered with water as aforesaid, before he should obtain or take or draw the water from the same, such malster or maker of malt should in such case not be intitled to the allowance of four bushels in every twenty, in charging the said duties by gage either in the cistern or couch; and whereas there is not any provision made by the said act for enabling the officers of excise to ascertain when such corn or grain is first begun to be so wetted or steeped, and consequently whether such malster or maker of malt is intitled to such allowance as aforesaid, and by reason of such defect, the whole purpose of the said clause has been intirely defeated; and whereas great frauds have been committed by the mixing of corn or grain with corn or grain steeping in order to be made into malt, whereby the revenue and the fair trader have been greatly injured; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of June one thousand seven hundred and sixty three, during the continuance of any of the duties on malt, every malster or maker of malt for home consumption (not being a compounder for the duties on malt) whose malt-house or malt-houses is or are situate in any city, or the suburbs thereof, or in any market town, shall, at least twenty four hours before he or she shall begin to wet any corn or grain to be made into malt, give or cause to be given, to the officer of excise under whose survey such malster or maker of malt shall then be, a notice in writing of the particular hour or time of the day when he or she intends to wet corn or grain to be made into malt; and every other malster or maker of malt for home consumption (not being a compounder for the duties on malt) whose malt-house or malt-houses is or are not situate in any city, or the suburbs thereof, or in any market town, shall, at least forty eight hours before he or she shall begin to wet any corn or grain to be made into malt, give or cause to be given a like notice in writing; and in case

Notice before
wetting grain
for malt.

case any such malster or maker of malt shall not begin to wet his corn or grain, and immediately proceed to cover the whole thereof with water, at the hour or time mentioned in such respective notice, or within three hours next after the expiration of the said hour and time, then every such notice shall be and is hereby declared to be null and void; and every such malster or maker of malt shall be obliged to give a fresh and like notice before he or she shall begin to wet his or her corn or grain: and that no such malster or maker of malt shall begin to wet any corn or grain to be made into malt, but between the hours of four in the morning and nine in the evening. And in case any such malster or maker of malt shall neglect or refuse to give such notice, or, having given notice which shall become void, shall neglect or refuse to give a fresh and like notice, or, having given such notice or notices, and begun to wet any corn or grain in pursuance thereof, shall neglect or refuse immediately to proceed to cover the whole thereof with water, and to continue the same so covered for the full space of forty hours from the time of its being first wet and covered, or shall begin to wet any corn or grain at any other time than between the hours of four in the morning and nine in the evening; or if any such malster or maker of malt, after the officer hath taken an account of the corn or grain steeping in the cistern, uring-fat, or other wetting place or utensil, shall add any fresh corn or grain to the corn or grain so steeping; every such malster or maker of malt offending in any of the said cases, shall, for every such offence respectively, forfeit and lose the sum of one hundred pounds.

Hours of setting to work.

100*l.* penalty.

II. And be it further enacted by the authority aforesaid, that the penalties or forfeitures for any offence against this act, shall and may be sued for, levied and recovered, or mitigated, by the same ways means and methods, as any penalty or forfeiture given by any of the laws of excise upon beer ale and other liquors can or may be sued for, levied, recovered or mitigated, or by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of such penalties or forfeitures shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Recovery, &c. of penalties.

Anno tertio

GEORGE III. Regis.

C A P. XXII.

An Act for the further Improvement of His Majesty's Revenue of Customs; and for the Encouragement of Officers making Seizures; and for the Prevention of the clandestine running of Goods into any Part of His Majesty's Dominions.

12. Geo. 1.
c. 28. § 2, 4.

WHEREAS by an act passed in the twelfth year of the reign of his late Majesty King George the first, intituled *An act for the improvement of his Majesty's revenues of customs excise and inland duties*, the commissioners of those revenues are respectively empowered and directed to cause all tea, coffee, foreign brandy, rum, or other foreign exciseable liquors, which shall be seized by any officers of the customs or excise, after condemnation, to be publicly sold to the best bidder at such places as the said commissioners shall think proper; and to allow the officers making such seizures, for their encouragement, one third part of the full sum arising from the public sale of all such tea, coffee, foreign brandy, rum, or other exciseable liquors, free from all charges of condemnation and sale; and to cause the remaining part of the produce of such sales, after paying the reward to the officer, and the charges of condemnation and sale for such seizures, to be paid into the receipt of his Majesty's exchequer, in lieu of his Majesty's moiety, as was then practised; and whereas by several subsequent acts of Parliament, one moiety of all fines penalties and forfeitures imposed by any act relating to the duties of excise, or any other duty under the management of the commissioners of that revenue, is given to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same; in pursuance of which laws the officers of excise seizing any of the commodities herein before enumerated, have been allowed a moiety thereof; but the provisions in those subsequent laws not extending to such seizures when made by officers of the customs, they have hitherto been allowed only one third of the produce thereof, pursuant to the directions of the before-recited act of the twelfth of George the first; and whereas the power given by the said recited act to the respective commissioners of the customs and excise, to cause the goods therein enumerated to be publicly sold, has been found very advantageous to the revenue; and if the like power was extended in general to all sorts of goods, it would prevent many frauds, and illicit combinations practised by bidders in the court of exchequer, to the great detriment of the public revenue and the fair trader; and whereas it is highly reasonable and just, as well as of public utility, that the officers of the customs and excise should have equal encouragement to be vigilant in the execution of their duty, to suppress the pernicious practice of smuggling; to which end, may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of May one thousand seven hundred and sixty three, it shall and may be lawful to and for the commissioners of his Majesty's customs, to cause all ships vessels and boats, and all goods of what kind soever they may be (excepting only such vessels boats and goods as are by law liable to be burnt) which shall be seized by any officers of the customs for unlawful importation, or for non-payment of

Vessels or
goods seized
by officers of
customs, to be
sold,

of duties, or for any other cause of forfeiture, and condemned according to law, to be sold publicly to the best bidder, at such places as the said commissioners shall think proper; and all and every officer who shall seize such goods, shall, for his and their encouragement, be allowed by the said commissioners, one moiety of the net produce arising by the sale of such seizure, after deducting the charges of condemnation and sale from the whole; and the said commissioners shall cause the other moiety thereof to be paid into the receipt of his Majesty's exchequer, in lieu of his Majesty's share thereof; excepting in those cases which are otherwise provided for by this act; any law custom or usage to the contrary notwithstanding.

II. Provided always, and it is hereby declared and enacted by the authority aforesaid, that after deducting the charges of condemnation and sale from the gross produce of all wrought silks bengals and stuffs, mixed with silk or herba of the manufacture of *Persia*, *China*, or *East India*, and all calicoes painted, dyed, printed or stained there, which shall be seized and condemned in pursuance of an act passed in the eleventh and twelfth years of the reign of the late King *William* the third, intituled *An act for the more effectual employing the poor, by encouraging the manufactures of this kingdom*, the said commissioners of the customs shall allow to the officer or officers who shall seize the same, two third parts of such net produce, and cause the remaining third part thereof to be paid into the receipt of his Majesty's exchequer; and that for all wool, and any other of the species of goods enumerated in an act passed in the twelfth year of the reign of his late Majesty King *George* the second, intituled *An act for taking off the duties upon woollen and bay yarn imported from Ireland to England, and for the more effectual preventing the exportation of wooll from Great Britain, and of wooll, and wooll manufactured, from Ireland to foreign parts*, after deducting the charges of condemnation and sale, the remainder of the produce shall be paid to the officer who shall seize the same, in such manner as by the said act is directed; and that for all tobacco tobacco stalks and snuff which shall be burnt or destroyed in pursuance of an act passed in the twenty fourth year of the reign of his late Majesty King *George* the second, intituled *An act for the more effectual securing the duties upon tobacco*, the officer or officers seizing the same, shall be paid in the manner directed by that act, three pence for every pound weight of such tobacco and snuff, and one penny for every pound weight of tobacco stalks; and that for such tea as shall be burnt or otherwise destroyed by order of the respective commissioners of the customs or excise, pursuant to the laws now in being, the officers making the seizure, shall be rewarded in such manner as the said commissioners shall think proper, such reward not exceeding two shillings and six pence for each pound weight of such tea, in lieu of all other allowances; any thing in this or any other act to the contrary notwithstanding.

III. Provided also, and it is hereby further enacted by the authority aforesaid, that if the produce of any particular seizure, sold in pursuance of this act, shall not be sufficient to answer the expences of condemnation and sale; or if upon the trial of any seizure a verdict shall be given for the claimant, and the ship or goods shall not be condemned; in either of those cases, it shall and may be lawful for the commissioners of his Majesty's customs, to order the charges attending the seizing and prosecuting such ship or goods, to be paid out of any branch of the revenue of the customs which is by law applicable to the payment of incidents; any thing in this or any other act of Parliament to the contrary notwithstanding.

IV. And whereas for the more effectual prevention of the infamous practice of smuggling, it may be necessary to employ several of the ships and vessels of war belonging to his Majesty, his heirs and successors, on the coasts of *Great Britain* and *Ireland*, and of the other dominions and colonies belonging to the crown of *Great Britain*; therefore, for the better encouragement of all the officers and seamen employed in such service to do their duty therein; be

one moiety to the officers, and the other to the exchequer.

Officers allowed two-thirds upon wrought silks, &c.

11 & 12 W. 3. c. 19.

upon wooll, &c. 12 Geo. 2. c. 21.

3 d. per lb. upon tobacco and snuffs burnt, &c.

24 Geo. 2. c. 41.

and for tobacco stalks, 1 d. per lb. and for tea, not exceeding 2 s. 6 d. per lb.

12 Geo. 1. c. 28. § 3.

How paid, where the seizure is insufficient, &c.

King to direct
how seizures
made by ships
of war shall
be divided.

be it enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty, his heirs and successors, to direct and appoint the moiety herein before mentioned, or any other part of all and every the seizure and seizures that shall be made by such officers or seamen respectively so employed as aforesaid, to be divided amongst all such officers and seamen of such ship or vessel of war, who shall make any such seizure as aforesaid, in such proportions, and in such manner, as his Majesty, his heirs and successors, shall think fit to order and direct, by any order or orders of council, or by any proclamation or proclamations to be made or issued from time to time for that purpose; and such moiety, or other part of the said seizure or seizures, shall be so paid and divided to and amongst all the officers and seamen of such ship or vessel of war accordingly.

Foreign brandy, &c. not for the ship's use, imported, &c. in vessels of 50 tons or under, forfeited, and the ships.

V. And whereas the laws already made to prevent the clandestine importing and landing of foreign brandy, rum, strong waters, or other spirits, tea, tobacco, tobacco stalks and snuff, in small vessels which hover upon the coasts of this kingdom, have been found insufficient for that purpose; be it further enacted by the authority aforesaid, that from and after the first day of June one thousand seven hundred and sixty three, if any foreign brandy, arrack, rum, strong waters or spirits of any kind whatsoever, shall be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat of the burthen of fifty tons or under (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding two gallons for every such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, and also all such brandy, arrack, rum, strong waters or spirits, or the value thereof, shall be forfeited and lost. And where any brandy, arrack, rum, strong waters or other spirits, or any tea, tobacco, tobacco stalks or stems stript from the leaf, or snuff, is or are liable to forfeiture, by virtue of an act made in the ninth year of the reign of his late Majesty King George the second, intituled *An act for indemnifying persons who have been guilty of offences against the laws made for securing the revenue of customs and excise, and for enforcing those laws for the future*, and by another act made in the twenty fourth year of the reign of his said late Majesty King George the second intituled *An act for the more effectual securing the duties upon tobacco*, or either of them, for being found on board any such ship or vessel at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, as is particularly expressed in those acts; it is hereby further enacted, that in every such case the ship or vessel on board of which such goods shall be so found, with all her tackle furniture and apparel, shall also be forfeited and lost, provided such ship or vessel doth not exceed the burthen of fifty tons.

Where spirits, tea, tobacco, tobacco stalks or snuffs are forfeited, by 9 Geo. 2. c. 35.

or 24. Geo. 2. c. 41. the ship if under 50 tons forfeited.

12 Geo. 1. c. 28. § 14.

No Writ of delivery for such vessels, unless the officer delay three terms,

and on security, &c.

VI. And it is hereby further enacted by the authority aforesaid, that every ship or vessel forfeited by this act, shall be seized and prosecuted, and after condemnation be burnt, destroyed, or used in his Majesty's service by the officers of the customs or excise, and the tackle furniture and apparel disposed of and divided, and the tonnage ascertained in the same manner as is directed by the laws now in force, with respect to vessels of forty tons or under forfeited for importing foreign brandy or other spirits.

VII. And it is also further enacted by the authority aforesaid, that no writ of delivery shall be granted out of the court of exchequer, for any ship vessel or boat that is liable to be burnt destroyed or used in his Majesty's service by virtue of this act, or any other act relating to the customs or excise, unless the officer seizing the same shall delay proceeding to the trial and condemnation thereof for the space of three terms; and in that case, not without good security being given in double the appraised value of such ship vessel or boat, to return the same upon condemnation, in order to be burnt, destroyed, or used to his Majesty's service according to law.

VIII. And

VIII. And whereas by an act passed in the eighth year of the reign of her late Majesty Queen Anne, for granting to her Majesty new duties ^{8 Ann. c. 7.} of excise, and upon several imported commodities, and by another act passed ^{§ 63.} in the fifteenth and sixteenth years of the reign of his said late Majesty King George the second, for further regulating the plantation trade, and several other purposes, ^{15 & 16 Geo. 2. c. 31.} it is amongst other things enacted, that every person, upon entry of any claim in the court where any prohibited or uncustomed goods, or any ship vessel or boat, shall be prosecuted, shall be obliged to give security, in the penalty of thirty pounds, to answer and pay the costs occasioned by such claim; and in default of giving such security within the time limited by the course of that court for entering such claim, such goods, ships, vessels or boats shall be recovered; and whereas many persons have, from the smallness of the penalty, been induced to enter groundless claims in fictitious names, with a view to put the officers of the revenue to vexatious trouble and delay, as well as to deter them from prosecuting seizures legally made, by putting them to an extraordinary expence, oftentimes more than the value of the goods seized, which tends very much to the prejudice of the public revenue, and to the discouragement of the officers thereof in the execution of their duty; to remedy therefore this inconvenience for the future, be it enacted by the authority aforesaid, that from and after the first day of May one thousand seven hundred and sixty three, every person, upon entry of any claim in the court where any goods, ships, vessels or boats, shall be prosecuted, shall be obliged to give security, in the penalty of sixty pounds, to answer and pay the costs occasioned by such claim; and in default of giving such security within the time limited by the course of that court for entering claims, such goods, ships, vessels or boats, shall be adjudged to be forfeited, and shall be condemned; any thing in the before recited acts, or any other act of Parliament, to the contrary notwithstanding.

Claimant to give security in 60 l. to pay costs.

IX. And whereas by certain clauses in an act made in the fifth year ^{5 Geo. 1. c. 11. § 8, 9.} of the reign of his late Majesty King George the first, intituled *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs*, (which clauses have been continued in several subsequent acts) it was declared and enacted, that where any ship or vessel of the burthen of fifty tons or under, laden with customable or prohibited goods, should be found hovering on the coasts of this kingdom, within the limits of any port, and not proceeding on her voyage for foreign parts, or to some other port of this kingdom, wind and weather permitting, it should and might be lawful to and for any officer or officers of his Majesty's customs, to go on board every such ship or vessel, and to take an account of the lading, and to demand and take security from the master, or other person having or taking the charge or command of such ship or vessel in that voyage, by his own bond, by him to be entered into unto his Majesty, his heirs and successors, in such sum or sums of money as should be treble the value of such foreign goods then on board, with condition that such ship or vessel, as soon as wind and weather and the state and condition of such ship or vessel permitted, should and would proceed regularly on such voyage, and should land such foreign goods in and at some foreign port or ports; and if such master, or other person having or taking the charge or command of such ship or vessel, should, upon such demand, refuse to enter into such bond, or, having entered into such bond, should not depart or proceed regularly on such voyage as soon as wind and weather and the state and condition of such ship or vessel should permit, unless otherwise suffered to make a longer stay by the collector, or other principal officer in his absence, of such port where such ship or vessel should be, not exceeding twenty days; then, and in either of the

concerning hovering ships of 50 tons, extended to Ireland, and all the king's dominions.

said cases, all the foreign goods so on board such ship or vessel, should and might, by any officer or officers of the customs, by direction of the collector or other principal officer as aforesaid, be taken out of and from such ship or vessel, and forthwith brought on shore and secured; and in case the said goods were customable, the customs and other duties should be paid for the same; and as concerning wooll, or any prohibited goods, or other goods liable to forfeiture, which might be found on board such ships or vessels at the time of their unlading as aforesaid, the same were thereby declared to be subject to forfeiture, and the officers of the customs should and might prosecute the same, as also the ship or vessel, in case she should be liable to condemnation, as in the manner therein after mentioned; and that after such goods were so taken out of such ship or vessel, and brought on shore and secured by such officer or officers, such bonds so to be given as aforesaid, should be void and delivered up, without any fee or reward for taking or delivering up the same; and such bond, not being otherwise discharged, should, on a proper certificate, returned under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *British* merchants upon the place, that such goods were there landed, or upon proof by credible persons that such goods were taken by enemies, or perished in the seas (the examination and proof thereof being left to the judgement of the commissioners of the customs) should be vacated and discharged; and whereas the extending of the said clauses to the rest of his Majesty's dominions, may be a means of preventing illicit trade; be it therefore enacted by the authority aforesaid, that from and after the first day of *July* one thousand seven hundred and sixty three, the said clauses, and every part of them, shall be extended to all ships and vessels of the burthen of fifty tons or under, which shall be found hovering on the coasts of *Ireland*, or any other of his Majesty's dominions or territories belonging to the crown of *Great Britain*; and shall be of equal force in every respect, in regard to all such ships and vessels found hovering on any of the coasts aforesaid, as such clauses now are, or shall be construed to be, in regard to any ships or vessels hovering on the coasts of this kingdom. And all offences which shall be committed against the said clauses, or any part of them, on the coasts of *Ireland*, shall be tried, and the penalties and forfeitures thereby incurred shall be prosecuted for and recovered in any of his Majesty's courts of record in *Dublin* in the said kingdom; and all offences which shall be committed against the said clauses, or any part of them, on the coasts of any other of his Majesty's dominions or territories (except this kingdom) shall be tried, and the penalties and forfeitures thereby incurred shall be prosecuted for and recovered in any court of admiralty in the dominion or territory on the coast whereof such offence shall be committed (which court of admiralty is hereby authorized impowered and required to proceed to hear and determine the same) or in any court of record in such dominion or territory, at the election of the informer or prosecutor, according to the course and method used and practised there in prosecutions for offences against penal laws relating to the customs or excise; and such penalties and forfeitures so recovered there, shall be divided and applied in such and the same manner as penalties and forfeitures recovered in *Great Britain* for the like offences are, or in pursuance of this act may be, directed to be divided and applied.

Anno quarto

GEORGE III. Regis.

C A P. VII.

An Act to explain and amend such Part of an Act made in the last Session of Parliament, intituled An Act for granting to his Majesty several additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry, and for raising the Sum of Three millions five hundred thousand Pounds by way of Annuities and Lotteries to be charged on the said Duties, as relates to Cyder and Perry made in this Kingdom.

WHEREAS by an act made in the last session of Parliament, in-^{3 Geo. 3. c. 12.} titled *An act for granting to his Majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry, and for raising the sum of three millions five hundred thousand pounds, by way of annuities and lotteries to be charged on the said duties,* a duty of four shillings per hogshead was from and after the fifth day of July one thousand seven hundred and sixty three granted upon all cyder and perry which should be made in Great Britain, to be paid by the maker thereof over and above all other duties then payable for cyder or perry; and it was thereby directed that the amount of the said duty should be paid within the space of six weeks, to be computed from the time of making the charge in manner therein mentioned by the officer or officers of excise, and all makers of cyder and perry were thereby authorized to compound for the said duty, after the rate therein mentioned, in respect of the cyder and perry to be consumed in their own private families only, in such manner, with such exemptions, privileges, and advantages, and under such regulations, as are in the said act allowed and provided; and whereas it would be a great relief to the persons subject to the said duty, or to the composition in lieu thereof (many of whom are industrious persons with large families) if the time for payment of the said duty were enlarged, and the composition of five shillings authorized to be made by the said act were lowered; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons in this present Parliament assembled, and by the authority of the same, that from and after the fifth day of July one thousand seven hundred and sixty four, in lieu and instead of the time of six weeks limited by the said act for the payment of the said duty on cyder and perry, the space of six calendar months shall be and is hereby allowed for the payment of the said duty, to be computed from the time of making the charge thereof; and the said duty shall, from and after the expiration of the said six months, be recovered and levied in such manner, as the same could or might have been recovered and levied by virtue of the said former act, at or after the expiration of the said time therein limited for payment thereof.

II. And be it further enacted by the authority aforesaid, that from and after the fifth day of July one thousand seven hundred and sixty four, when any person being a maker of cyder or perry within this kingdom, shall be desirous of compounding for the said duty on cyder and perry to be consumed in the private family of such person only, it shall be lawful for the commissioners of excise for the time being in England and Scotland respectively, as the case may be, or the major part of such respective commissioners,

[+ 7 G]

or

This volume being printed before the two following Acts were passed, it was impossible to comprehend them in the Index.

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paid for every
person added.

or such person or persons as they or the major part of them shall respectively appoint for that purpose, and in default of such appointment, then for the collector and supervisor for the district and division within which the person desiring to make such composition doth or shall inhabit (and the said commissioners of excise, and the person so to be appointed by them, and in default thereof such collector and supervisor as aforesaid, are hereby respectively required) upon receiving from such person an exact list, signed by him or her, of the several persons of the age of eight years and upwards, whereof his or her family consists (specifying their christian and surnames therein) to compound and agree with every person so delivering in such list, for and in lieu of the duty of four shillings granted by the said act on cyder and perry to be consumed in his or her own private family only, at the rate of two shillings *per annum* for each person which shall be mentioned in such list, in lieu and instead of the composition of five shillings authorized to be made by the said act: which composition, after the rate of two shillings as aforesaid, shall last for one year, and be renewed annually: and the money arising thereby shall be paid down at the respective times of making the composition. And in case the family of any person making the composition shall be increased at any time during the year compounded for, then every person whose family shall be so increased shall deliver in an additional list, containing the names of the several persons of the age of eight years and upwards added to the family; and shall then also pay down a proportionable composition for the persons so added; *videlicet*, two pence for each calendar month that shall be unexpired of the year for which his or her composition was made, for each and every person so added: and in like manner fresh lists shall be delivered, and compositions made accordingly every year: and that the monies arising by the said compositions shall be applied in such manner, and for such purposes, as the duties granted by the said act were thereby directed to be applied. And all parts of the said act (not hereby altered) relating to the compositions thereby authorized to be made for the said duty, and also to the persons compounding in pursuance of the power thereby given, and for preventing and punishing all frauds with respect to the said compositions, and for securing the said duty, shall take effect, and be in full force, applied and put in execution, with respect to the composition hereby allowed to be made, and to all persons compounding under the authority of this act, and for preventing and punishing all frauds in relation thereto, and for securing the said duty, as fully and effectually, to all intents and purposes, as if such parts of the said act were herein specially repeated, re-enacted, and applied to this present act.

Makers at other
presses than
their own, to en-
ter their names
10 days before
making;

with the mills,
and owners;
and the cellars,
&c.

25l. penalty for
using unentered
mill, storehouse,
&c.

III. And be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and sixty four, all and every person and persons, not being a compounder or compounders, who shall intend to make any cyder or perry at or with any mill, press, or other utensil whatsoever, not being the property of such person or persons, but of any other person or persons, whether compounding or not compounding for the said duty, shall, ten days at the least before he she or they shall begin to make cyder or perry, make a true and particular entry in writing, at the office of excise next to the place where such cyder or perry shall be intended to be made, of his her or their respective name or names; and of every mill, press, and other utensil so intended to be employed; and of the name or names of the owner or owners thereof; and also of every storehouse warehouse cellar or other place wherein such maker or makers intend to lay or keep such cyder or perry. And if any such maker or makers shall make use of any other mill press or utensil storehouse warehouse cellar or other place whatsoever, either for the making laying or keeping any cyder or perry, without having made such entry as aforesaid, or an entry thereof in pursuance of the said former act, he she or they shall respectively forfeit and lose the sum of twenty five pounds for every such offence. And all and every

every the officers of excise shall, at all times in the day-time be permitted, ^{Officers to have access in the day} upon their request, to enter the millhouse, storehouse, warehouse, cellar, and all other places whatsoever used by any such maker or makers as aforesaid, either for the making laying or keeping of cyder or perry, of which notice shall or ought to have been given in pursuance of this act; and to gauge and ^{to gauge, &c. and to report their charge,} take an account of all the cyder or perry which shall be there found, and shall thereof make return or report in writing to the respective commissioners of excise in *Great Britain*, or such other person or persons as they shall respectively appoint to receive the same; leaving a true copy of such report in ^{leaving a copy.} writing under his or their hand or hands, with or for such maker or makers of cyder or perry. And such report or return of the said officer or officers shall be a charge upon such maker or makers of cyder or perry: and the amount of the duties thereby charged shall be paid by such maker or makers respectively, within such time as is by this act appointed.

IV. Provided always, and be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* no owner or proprietor ^{Proprietors of mills, &c. so lent need not give notice.} whatsoever of any mill, press, or other utensil for the making of cyder or perry, which shall be let out or lent to any other person for the purpose of making cyder or perry, shall be obliged to give any notice of the letting or lending such mill, press, or other utensil, or of the making cyder or perry therewith, by the person to whom the same shall be so let or lent; any thing in the said former act contained to the contrary thereof in any wise notwithstanding.

V. And, for the better accommodation of such makers of cyder or perry who shall compound for the duty on cyder and perry granted by the said recited act, be it further enacted by the authority aforesaid, that from and ^{When compounder intends to sell from the mill,} after the fifth day of *July* one thousand seven hundred and sixty four, when any such maker shall intend to sell or dispose of any cyder or perry immediately from the mill pound's mouth, or place where the same shall be made, the officer of excise of the division or place where such makers shall reside shall and he is hereby required, during the time of making cyder or perry ^{officer is to give him blank certificates and counterparts,} only and at no other time, to deliver to and leave with such maker, if demanded, in writing, a sufficient quantity of blank certificates, numbered one, two, three, and so on in an arithmetical progression, to be filled up by such maker and subscribed by him or her; who shall express in each of the said certificates that shall be filled up, the exact number of gallons of cyder or perry intended to be sent therewith, and the number of casks or package containing the same, and the place to which, and the name and place of abode of the persons to whom, such cyder or perry is to be sent, and the time when such certificate is filled up: which certificate (provided it ^{to protect the removal.} accompanies the quantity of cyder or perry mentioned therein) shall be a sufficient protection for the removal of such cyder or perry immediately from the mill pound's mouth, or place where the same shall be made: and that the officer of excise, at the same time that he delivers any quantity of blank certificates to any such maker as aforesaid, shall also deliver to such maker a like quantity of blank counterparts of such certificates, bearing the same numbers with the certificates: and such maker is hereby required, ^{Counterparts to be returned to the officer.} whenever he fills up the blanks of any certificate for the removal of cyder or perry, as aforesaid, at the same time to fill up and subscribe the blanks of the counterpart thereof, in all particulars agreeable to the certificate: and ^{Receipt for the certificates.} such maker shall, at the time of the delivery of the said blank certificates and counterparts, give a receipt to the officer of excise, delivering the same, acknowledging that he or she hath received so many blank certificates and the counterparts thereof numbered as aforesaid: which counterparts so filled up shall be returned by such maker to the respective officer of excise whenever he shall require the same; and such maker shall then also shew to the officer all the certificates and counterparts not used or filled up, to the end the officer may then know what number of certificates have been filled up:

oath to be made
of the quantities
sold, &c.

Duties charged
from the coun-
terparts.

Copy to be left
with the maker.

25 l. penalty on
frauds, &c.

Such certificates
in force from
1 Sept. to 31
Dec.

Blanks to be re-
turned in 10
days after.

50 l. penalty of
obstructing.

40s. penalty on
officers.

and such maker shall, at the respective times when he or she shall deliver up such counterparts so filled up, from time to time declare upon oath (or affirmation if a *Quaker*) to be administered by the supervisor of excise of the division or district where such maker resides, that the several quantities of cyder and perry specified in the several counterparts so directed to be delivered up, contain the whole quantities of cyder and perry which he or she shall have sold or disposed of, from his or her mill pound's mouth, or place where the same was made. And the respective officers of excise within their several divisions are hereby required from time to time, from the several counterparts of such certificates so filled up, sworn to and delivered as aforesaid, to make returns or reports in writing of the several quantities of cyder and perry sold or disposed of as aforesaid by every such maker respectively, to the respective commissioners of excise in *Great Britain* or such other person or persons as they shall respectively appoint to receive the same; leaving true copies of such report in writing under his or their hand or hands, with or for such respective maker. And such returns or reports of the said officer or officers shall be the charges upon such respective makers of cyder or perry: and the amount of the duties thereby charged shall be paid respectively by such makers to the respective collectors of excise within whose collection such makers shall dwell and inhabit, or to such other person or persons as the said respective commissioners of excise shall respectively appoint to receive the same, within the space of six calendar months, to be computed from the time of making such charge. And if any such maker of cyder or perry shall neglect or refuse to deliver to the officer of excise when required all the counterparts of certificates then filled up; or to declare upon oath or affirmation as aforesaid, or to shew to the officer all the certificates and counterparts not used or filled up; or shall sell or dispose of more cyder or perry from the mill pound's mouth or place of making than is mentioned in such counterparts so delivered up; or shall fraudulently insert in the blank of either counterpart or certificate a greater or less quantity of cyder or perry than is really sent with such certificate; every such maker offending in any of the said cases, for every such offence shall respectively forfeit and lose the sum of twenty five pounds: and that no such certificate to be filled up by any such maker shall be in force for the removal of cyder or perry immediately from the mill pound's mouth or place of making, but between the first day of *September* and the thirty first day of *December* in each year: and that every such maker shall every year, within ten days next after the thirty first day of *December* in each year, deliver or cause to be delivered to the officer of excise of the division or place where he or she resides, all the blank certificates and counterparts thereof which have not been filled up by such maker: and if any such maker of cyder or perry shall neglect or refuse by the space of ten days next after the thirty first day of *December* in any year, to deliver or cause to be delivered to the proper officer of excise all the blank certificates and counterparts thereof which have not been filled up by such maker, every such maker shall for every such offence respectively forfeit and lose the sum of twenty five pounds.

VI. And be it further enacted by the authority aforesaid, that if, from and after the said fifth day of *July*, any person or persons whatsoever shall assault, oppose, molest, or hinder, any officer or officers of excise in the due execution of any of the powers or authorities given and granted by this act, all and every the party or parties so offending shall, for every such offence respectively, forfeit and lose the sum of fifty pounds.

VII. And be it further enacted by the authority aforesaid, that if any officer of excise shall refuse or wilfully neglect to leave a true copy of his report in writing, with the maker or makers of cyder and perry, as this or the said former act direct, or to grant a certificate for the removal of any cyder or perry, upon reasonable request made for that purpose; or if any maker of cyder and perry authorized and impowered by this present act to compound

compound and agree for and in lieu of the duty granted by the said former act, shall offer to make such composition and agreement, and if such officer of excise shall refuse or wilfully neglect to accept such composition and agreement as this present act directs; every such officer of excise so refusing or wilfully neglecting, shall for each refusal or neglect, forfeit and pay the sum of forty shillings: which forfeiture and penalty shall and may be sued for, levied, recovered, and applied, in like manner as the other forfeitures and penalties imposed by this or the said former act, may be sued for, levied, recovered, and applied.

VIII. And be it further enacted by the authority aforesaid, that the several penalties imposed by this act, shall and may be sued for, recovered, levied, mitigated, and disposed of, by the same ways, means, and methods, and in the same proportions, as any penalty imposed by the said recited act may be sued for, recovered, levied, mitigated, or disposed of. Recovery of penalties.

IX. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued, molested, or prosecuted for any thing by him her or them done or executed in pursuance of or by colour of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give this act, and the special matter, in evidence, in his her or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his her or their action or prosecution, or judgement shall be given against him or them upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them against such plaintiff or plaintiffs. General issue.
Treble costs.

Anno quarto

GEORGE III. Regis.

C A P. XXXVII.

An Act for the better establishing a Manufactory of Cambricks and Lawns, or Goods of the Kind usually known under those Denominations, now carrying on at Winchelsea, in the County of Sussex; and for improving, regulating, and extending the Manufacture of Cambricks and Lawns, or Goods of the Kind usually known under those Denominations, in that Part of Great Britain called England.

WHEREAS the establishing a manufacture of linens in *England*, of the kind usually known under the denomination of cambricks and *French* lawns, will be of great utility to this kingdom, as well by the employment of a great number of poor, as by preventing the illegal importation of foreign cambricks and *French* lawns; and whereas a manufactory of cambricks and lawns hath been already set up at *Winchelsea* in the county of *Sussex*, and large quantities of such goods have been made there, and may be made in other parts of this kingdom, equal, if not superior, in quality to those made in foreign parts; and many persons are desirous of subscribing large sums towards the support and extension of the said manufactory (for the effectual carrying on of which a large fund will be necessary) but are apprehensive that difficulties may arise, as well in recovering debts which may grow due to the proprietors of the said manufactory, as in defending suits or actions which may be brought or commenced against them for any matter or thing relative thereto; as, by law, all the several proprietors or subscribers to the said manufactory must in such cases both sue and be sued, implead and be impleaded, by their several and distinct names and descriptions; and therefore, for the more easily carrying on the manufacture, and avoiding the difficulties aforesaid, are desirous of being incorporated, and having a common seal and name by which they may sue and be sued; and many persons are desirous of subscribing large sums thereto, but are deterred from so doing, lest they may thereby become liable, in case the said manufactory should not be successful, to pay large sums of money over and above the sums by them subscribed, to make good the debts to be incurred therefrom; and many persons who are not now liable to become bankrupts, within the intent and meaning of any of the laws now in force concerning bankrupts, are likewise fearful of subscribing money to carry on the said manufacture, as, by becoming subscribers to and part owners thereof, they may be liable to have commissions of bankrupt issued against them as traders; and whereas some doubts have arisen, whether such cambricks and lawns, so made and fabricated in *England*, can, consistent with the laws now in being relating to cambricks and *French* lawns, be legally sold, disposed of, and used in *Great Britain*; may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that it shall and may be lawful to and for any person or persons whomsoever, to make and vend, or cause to be made and vended, all such linen goods called *Cambricks* or *Lawns*, or goods of the kind usually known under either of those denominations, as shall be made in this kingdom, and stamped in the manner

For making
cambricks and
lawns.

herein after directed; and that such lawns or cambricks, or other such like goods so made and stamped, may be exposed to sale, and worn by any person or persons in this kingdom; any law, usage, or custom, to the contrary notwithstanding.

II. And whereas the sole right and prerogative of granting charters of incorporation (not being such as are repugnant to any law or statute of this kingdom) doth belong to your Majesty; be it therefore enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty his heirs and successors, by one charter, indenture, or letters patent, under the great seal of *Great Britain*, to declare and grant, that the right honourable the earl *Verney* in the kingdom of *Ireland*, the right honourable *Charles Townshend*, sir *George Colebrooke* baronet, sir *Lawrence Dundas* baronet, *Arnold Nesbitt* esquire, *Peregrine Cust* esquire, *George Prescott* esquire, *Barlow Trecothick* esquire, *Gilbert Heathcote* esquire, *Moses Franks* esquire, master *Edward Bridgen*, master *Benjamin Barnett*, master *William Grace*, master *Thomas Bidwell*, and every other person or persons who shall hereafter, either in their own right, or as executors, administrators, successors, or assigns, in right of any other person or persons, become proprietors of, or interested in, any part or share of the joint capital stock or fund herein after mentioned, shall be one distinct and separate body politic and corporate, in deed and in name, by the name and stile of *The English Linen Company*, or such other name as his Majesty shall think proper: and that such corporation shall have perpetual succession, subject to such power of revocation as to his Majesty shall seem meet: and that such corporation shall have power, from time to time, to chuse ten directors, and all proper officers and servants, for the better management of the affairs of the said corporation, in such manner, and under such restrictions and qualifications, as are herein after directed, or such as shall be prescribed in that behalf in and by such charter; nevertheless the first directors of the said corporation shall and may be appointed by his Majesty in and by the same charter: and that the said first directors shall continue in their respective offices from the time of their appointment by his Majesty, until the first *Wednesday* in *March* next after such appointment; and all subsequent directors shall continue in their respective offices for one year from the time of their respective appointments; and in case of death, removal, or disqualification, be supplied in such manner as herein after is directed: and that the said corporation shall and may have and use a common seal for the business only of the said corporation; and such seal, from time to time, may break, change, make new, or alter, as shall be found most expedient: and that the said corporation shall be able and capable in law, to purchase, take, and enjoy, messuages, lands, tenements, or hereditaments, not exceeding the value of five hundred pounds *per annum*; and to grant, alien, demise, or dispose of, the same, or any part thereof, at their free wills and pleasures: and in their corporate name, shall be able and capable in law, to sue and implead, be sued and impleaded, answer and be answered, in any court of record, or elsewhere, in all causes and actions whatsoever, for, touching or concerning, such corporation, or the manufactory by them carried on as aforesaid.

III. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for such corporation, when constituted, to raise a capital joint stock, to be applied for the carrying on the said manufactory, and effecting the purposes of the said charter, not exceeding one hundred thousand pounds of lawful money of *Great Britain*; at such times, and in such proportions, as at any general court or courts of such corporation, to be holden pursuant to the directions of this act, or of such charter, shall be directed; either by taking subscriptions from particular persons (being or not being members of such corporation) for advancing money for that purpose, according to the orders of such general courts respectively; or by calls of money from the members of the said corporation for the time being; or

King may incorporate the subscribers

by the name of The English Linen Company.

Who may purchase lands to 500 l. per annum;

and raise a capital of 100,000

such other methods as the said general courts shall think expedient for making up the said capital; and that all and every person or persons, by or from whom any subscriptions shall be accepted, or payment made, pursuant to any order or orders of the said general courts, towards raising the said capital stock, their executors, administrators, and assigns, shall be intitled to a share of the said capital stock, in proportion to the money which they shall contribute, and to such interest thereon, and also to such share of the profits and advantages attending the said capital stock, and payable at such times, and in such proportions, as shall be directed and agreed upon by the said corporation at any of their general courts: and such subscriber or subscribers, not being then a member or members of such corporation, upon making their several subscriptions and payments in manner herein-after directed, shall be admitted, and are hereby declared to be, members thereof: which said subscriptions, and all other subscriptions to the said capital stock or fund of the said corporation, shall be distinctly and separately entered in a proper book or books to be provided for that purpose, and signed by the respective person or persons making such subscriptions; and the sums subscribed shall be entered in such book or books, in words at length, and also in figures, together with the day of the month and year on which such subscriptions shall respectively be made; and all and every such subscription and subscriptions shall be made in the presence of, and attested by, one or more witness or witnesses; who shall, by order of the said directors, have the custody of the said book.

King may impower to enlarge the capital.

IV. Provided always, and be it enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty his heirs and successors, by warrant under his or their sign manual, from time to time, to empower such corporation to enlarge the capital stock of such corporation, from time to time, as the affairs of the said corporation shall require, on the like terms and conditions with the original capital.

Subscribers to pay a fourth at subscribing,

and the remainder on the calls of the directors.

V. And be it further enacted by the authority aforesaid, that all and every person and persons who shall subscribe any sum or sums of money for or towards raising such capital stock as aforesaid, shall answer and pay all such sum and sums of money which he or they shall so subscribe, unto the directors of the said corporation for the time being, or to the cashier of the said corporation for the time being, or to such other person or persons who shall be authorized to receive the same, in manner following; that is to say, one fourth part (the whole into four equal parts being divided) of every such sum so subscribed, shall be paid down at the time of making each subscription; and the remaining three fourth parts thereof at such times, and in such proportions, as any court or courts of directors of the said corporation shall think proper to call for or demand the same; notice of every such call or demand having been first published in the *London Gazette*, ten days at the least before the day limited and appointed for the making of any payment, pursuant to any such call or demand. And if any person or persons, who shall have so subscribed as aforesaid, do not pay down one full fourth part of all such sum or sums as he or they shall subscribe upon or at the time of his or their subscription, then every such subscription without such payment shall be utterly void and of none effect: and if any person or persons, who shall have subscribed as aforesaid, his or their executors, administrators, or assigns, having paid, in manner aforesaid, any part or parts of the sum or sums so by him or them subscribed, shall make default in any of the subsequent payments which shall be called for or demanded in manner aforesaid, for the space of ten days after the time or times in such notice or notices as aforesaid limited and appointed for the payment of such calls respectively, then, and in every such case, one moiety or half part of the first sum paid by such person or persons on his or their respective subscription shall be lost and forfeited to the said corporation; and the share or interest of all and every such person or persons so making default of and in the capital stock of the said corporation, and the interest and profits which he or they would otherwise have been intitled to receive therefrom,

therefrom, shall be reduced lessened or proportioned, according to the money actually paid upon every such subscription respectively, after an abatement or deduction of one moiety or half part of the first payment to be forfeited as aforesaid.

VI. And be it further enacted by the authority aforesaid, that it shall House in London and may be lawful to and for his Majesty, in and by such charter, to empower the court of directors of the said company or corporation for the time being, and such court of directors shall and may, from time to time, fix upon and appoint a proper place or house in or near the cities of *London* or *Westminster*, for the transacting the affairs and business of the said company: and that the directors in the said charter named, and their successors, or any five or more of them, shall be and be called a court of directors, and have full power and authority to act as such: and that it shall and may be lawful to and for the said court of directors to meet as often as they shall think necessary or proper: and they are hereby authorized and empowered to nominate and appoint such officers and servants, or other persons, as shall be any ways necessary to be employed in the management and carrying on the affairs of the said company; and from time to time to dismiss such officers and servants from their employ, and nominate and appoint new ones in their stead or steads; or to increase or lessen their number, as such court of directors shall from time to time think proper; and to give such orders and directions for the management of the affairs of the said corporation as they shall think proper, and are consistent with the general rules and orders made by the said corporation; and to take, from time to time, any number of apprentices to be employed in the manufactory carried on by the said company, upon such terms and conditions, and for such number of years, as to them shall seem meet; and to affix the common seal of the said corporation to a counter-part of the articles of agreement, or indenture of apprenticeship, made with such apprentices respectively, their parents, guardians or other persons authorized to put out and bind such apprentices respectively.

VII. And be it further enacted by the authority aforesaid, that there shall Annual court the first Wednesday in March, for electing directors. be one general annual court of the said corporation, held on the first *Wednesday* in *March* in every year, and as many other general courts as shall be necessary; which said general courts shall be held at any house or place in the cities of *London* or *Westminster*, which shall be appointed by the said court of directors; of which said general court, or any other general courts to be called by any court of directors of the said company (and which general courts such directors are hereby authorized to hold and call as often as such court of directors shall think the same necessary) ten days notice at the least shall be given in the *London Gazette*; and that the said general court, held on the first *Wednesday* in *March* yearly, shall be the day of election of directors, who shall be chosen out of and from the members of the said corporation, by the majority of votes of all the members then present.

VIII. And be it further enacted by the authority aforesaid, that no person Qualifications of directors, shall be capable of being elected into or exercising the office of a director of the said corporation but under the qualification following, that is to say, that the directors of the said corporation shall severally be possessed of a share or interest in the said stock in their own right respectively, not less than five hundred pounds capital; and that the directors shall not continue in their respective offices any longer than they shall respectively continue to be possessed of the said share and interest in the said capital stock, in his or their own name and right respectively: and that no person shall be qualified to and voters. vote at any general court, who shall not then be possessed of a share or interest in the said capital stock, to the amount of two hundred pounds at the least in his own right; and that such person who in his own right shall be possessed of five hundred pounds capital stock, shall have two votes at such general court; and that such person who shall be possessed in his own right of one thousand pounds capital stock, shall have three votes at such general court; but

but no person shall have more than three votes upon any account whatsoever; and if such share or interest of any proprietor in the said capital stock shall be at any time afterwards diminished from the proportion herein before ascertained, that then the same shall be no longer a qualification for voting at any general court.

Voters to swear to their qualifications, if required.

Officers, &c. to be sworn.

General court how called.

General court may displace directors.

No member liable to any debts beyond his share in the capital.

Except, &c.

IX. And be it further enacted by the authority aforesaid, that all proprietors shall, if required, before they vote at any court, take an oath in the form which shall be approved of by a general court, to be administered to them by one of the directors (who are hereby authorized and impowered to administer the same, or to direct such oath to be administered by any other person or persons in his or their presence) declaring their property, share, or interest in the capital stock of the said corporation, and the *quantum* thereof, and that the same, or any part thereof, is not in trust for any other person or persons; and that no person shall be admitted to vote at any such court who shall refuse to take such oath. And all officers and servants of the said corporation shall, if required by the court of directors, before they enter on their respective offices, likewise take an oath in the form which for that purpose shall be approved by a general court of the said corporation, to be administered by the directors of the said corporation, or any one of them, for the due and faithful discharge of their respective offices; which oath such directors, or any one of them, are hereby authorized and impowered to administer, or direct the same to be administered by any other person or persons in his or their presence: and in case any such officer or servant shall refuse or neglect to take such oath for the space of ten days after he or they shall be chosen or appointed to any such office or offices as aforesaid, if required, such choice or appointment shall be void, and a new election or appointment made.

X. And be it further enacted by the authority aforesaid, that the court of directors of the said corporation for the time being shall be obliged, upon demand made to them by any ten or more members of the said corporation, who shall in the whole or together be possessed of not less than five thousand pounds in the capital or joint stock of the said corporation (such demand being made in writing, and signed by the members demanding the same, and delivered at a court of directors to any one member of such court then present) to call a general court; and upon such court of directors refusing, or, for the space of ten days, neglecting so to do, the members demanding such court shall be at liberty to call and hold such general court, upon the like notice as should have been given by the said court of directors. And any general court, either called by the court of directors of the said corporation, or by any of the members or proprietors of the said corporation in manner aforesaid, shall have full power and authority, and are hereby fully authorized and impowered, to remove or displace any director for misbehaviour, breach of trust, or other just cause, and to elect a new director or directors in his or their stead, in the same manner as if he or they was or were dead, or had disqualified himself or themselves, or his or their office trust or employ was in any other manner become void.

XI. And be it further enacted by the authority aforesaid, that no member or members of the said corporation, or any person or persons having the conduct or direction of the said manufactory, his or their heirs, executors, or administrators, lands or hereditaments, goods, chattles, or effects, other than his or their share or shares in the capital stock and effects of the said corporation, shall be liable or subject to the payment of any debt or debts contracted by or on account of the said corporation, or the manufactory carried on by the said corporation, in any other manner than is herein after directed and provided.

XII. Provided always, and be it enacted by the authority aforesaid, that if the sum total of all the debts which the said corporation shall owe at any one time to any person or persons, bodies politic or corporate, shall exceed the

the value of the principal or capital stock and effects of the said company or corporation, which at such times shall be and remain to the said corporation undivided; or if the said corporation, by any dividend or dividends whatsoever, either in the name of interest, or otherwise, to be made amongst themselves, or in their private or personal capacities shall reduce or lessen their joint stock, principal or capital, so that the value of their joint stock, principal or capital, shall not be sufficient to answer their just debts then remaining unpaid; in every such case the particular members of the said corporation and every of them respectively, who in their private or personal capacities shall receive any share or dividend of the capital or stock of the said corporation, by which the capital stock of the said corporation shall be so reduced or lessened, shall be severally liable and they are hereby made liable, so far as their respective shares so by them respectively received upon such dividend or dividends shall extend, to pay and satisfy the debts which shall remain due and unpaid by the said company or corporation; and the person or persons, bodies politic or corporate, to whom such debts shall be due and owing, shall and may sue for and recover the same; any thing in this act contained to the contrary thereof in any wise notwithstanding.

XIII. And be it further enacted by the authority aforesaid, that no person being or becoming a member of or subscriber to the said corporation for carrying on the said manufacture in pursuance of this act, shall by means of becoming a member of or subscriber to, or in respect of his share or interest in, the capital stock of the said corporation, be or be adjudged liable to be a bankrupt, within the intent or meaning of all or any of the statutes made against or concerning bankrupts: nor shall the capital stock or effects of the said corporation, or the share or interest of any particular member therein, be liable to any foreign attachment whatsoever; any law, usage, or custom to the contrary notwithstanding.

Members not
liable to bank-
ruptcy,

nor the shares,
&c. to foreign
attachment.

XIV. And be it further enacted by the authority aforesaid, that the particular share of every member in the capital stock or fund of the said corporation, and all lands, tenements, hereditaments, and estates whatsoever, held by or in trust for them or their successors, shall from time to time be assignable, transferrable, and deviseable: but no member or members of the said corporation shall be at liberty to sell or assign his or their share or interest therein till after the expiration of seven years from the time of the constitution of the said corporation: but if such member or members shall die or become bankrupt, then the share and interest of such member or members so dying or becoming bankrupt of and in the capital stock of the said corporation, shall and may be assigned and transferred by his or their executors or administrators, assignee or assignees, at any time within the said term of seven years, in like manner as the same might have been done had the said term of seven years been fully expired: and all the right, title, interest, claim and demand of each and every particular member of the said corporation, in or to the capital stock and effects whatsoever of the said corporation, and the gains and increase thereof, shall be, and be adjudged, taken, and accepted, in construction of law, by all judges, and in all courts of law and justice, and in all places whatsoever, to be a personal and not a real estate, and shall go to the executors or administrators, or other legal representatives intitled to the personal estate of the person or persons dying possessed thereof or intitled thereunto, and not to the heirs of such person or persons; any law, statute, usage, or custom whatsoever to the contrary notwithstanding.

Shares assign-
able after seven
years.

XV. And be it further enacted by the authority aforesaid, that if any person or persons shall forge or counterfeit the common seal of the said corporation, to be established in pursuance of this act, or shall forge, counterfeit, or alter any deed, bill, bond, or obligation, under the common seal of the said corporation, or shall offer to dispose of or pay away any such forged, counterfeited, or altered bill, bond, or obligation, knowing the same to be

Forging the seal,
&c. felony with-
out clergy.

such, or shall demand any money therein mentioned or pretended to be due thereon, or on any part thereof, of and from the said corporation, or any members, officers, or servants thereof, knowing such bill, bond, or obligation to be forged, counterfeited, or altered, with intent to defraud the same corporation or their successors, or any other person or persons whomsoever; every person so offending, and being convicted thereof in due form of law, shall be judged guilty of felony, and shall suffer as in cases of felony, without benefit of clergy.

Breaking into a shop, &c. with intent to steal or destroy, &c. felony without clergy.

XVI. And be it further enacted by the authority aforesaid, that if any person or persons shall by day or night break into any house, shop, cellar, vault, or other place or building, or by force enter into any house, shop, cellar, vault, or other place or building, with intent to steal, cut, or destroy, any linen yarn, or any linen cloth, or any manufacture of linen yarn belonging to any manufactory, or the looms, tools, or implements used therein; or shall wilfully or maliciously cut in pieces or destroy any such goods, either when exposed to bleach or dry; every such offender, being thereof lawfully convicted, shall be judged guilty of felony, and shall suffer as in cases of felony, without benefit of clergy.

Cambricks and lawns made in England to be sealed at both ends.

XVII. And be it further enacted by the authority aforesaid, that all cambricks and lawns, or goods of the kind usually known under either of those denominations, which from and after the tenth day of *May* now next ensuing, shall be wove or fabricated in *England*, or the principality of *Wales*, shall be marked or sealed at each end of every piece with such mark or seal, and by such officer or officers, as the commissioners of excise in *England* shall direct or appoint for that purpose.

Commissioners of excise to provide seals, and appoint officers;

XVIII. And for the greater ease and convenience of the person or persons, who shall make, weave, or fabricate any such cambricks or lawns, or goods of the kind usually known by or under either of those denominations, be it enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners of excise for the time being, or the major part of them, from time to time, upon request made to them by any such person or persons, and at the expence of such person or persons, to provide such seals or marks as to them the said commissioners, or the major part of them, shall seem proper; and to direct or appoint one or more supervisor, or other officer or officers of the excise, of the district or division in which any such manufacture shall be carried on, to seal or mark each and every piece of such cambrick or lawn, or goods of the kind usually known under either of those denominations, which shall be made, wove, or fabricated, by such person or persons applying as aforesaid, with such seal or mark, or seals or marks, in manner herein after mentioned and directed. And the officer or officers of excise who shall be so appointed to mark or seal such goods, shall by the fabricator, maker, weaver, or proprietor of such goods, be paid for every piece of such goods, which he or they shall mark or seal in pursuance of this act, before the same shall be cut or taken out of the loom, such sum as the commissioners of excise for the time being, or the major part of them, shall direct and appoint.

who are to be paid for marking, &c.

Notice to officer of the finishing every piece.

XIX. And be it further enacted by the authority aforesaid, that all and every person and persons who shall weave, fabricate, or make any such cambricks or lawns, or goods of the kind usually known by or under either of those denominations, shall, before the same shall be taken or cut out of the loom, give notice in writing, of the finishing of every or any piece or pieces of such goods, to such supervisor or other officer as aforesaid; who, before any such piece of goods shall be cut out of the loom, shall mark or seal both the ends of every such piece of goods, with such stamp, mark, or seal, which shall be provided and appointed for that purpose, in manner aforesaid; upon pain that every person who shall weave, make, or fabricate such cambricks or lawns, or goods of the kind usually known by or under those denominations, and shall cut or take any piece of such goods out of the loom, after the same shall have been

5*l.* penalty and forfeiture.

been finished, or permit the same to be done, without having first given such notice in writing, and having the ends thereof marked or sealed as aforesaid; shall, for every such offence, forfeit five pounds; and the goods so cut out of the loom without such notice being given, and such marks or seals being set thereon, in manner herein before directed, shall be forfeited; and shall and may be seized by any officer or officers of the customs or excise.

XX. And be it further enacted by the authority aforesaid, that every supervisor or other officer of excise, of the district in which any such manufacture of cambricks or lawns, or goods of the kind usually known by or under either of those denominations, shall be carried on; who shall be so as aforesaid appointed by the commissioners of excise or the major part of them, to mark or seal such goods, upon reasonable notice given to him or them by any person or persons who shall make, weave, or fabricate any such goods; that any piece of such goods is finished, shall forthwith, or as soon as conveniently may be consistent with the other duty and business of his office, in manner herein before directed, mark or seal both ends of every such piece of goods with such mark or seal which shall be so as aforesaid appointed and provided for that purpose, and also fix or set a distinct and separate number to every piece of such goods before the same shall be taken out of the loom; and also make a just and true entry in writing, in proper books to be provided for that purpose at the expence of the manufacturer of such goods, of the number set to each piece of such goods, and of the number of yards which each piece of such goods shall contain in length, and also of the number of threads contained in the warp of each piece of such goods; upon pain that every supervisor, or other officer or officers so appointed as aforesaid, who shall, upon reasonable notice given as aforesaid of the finishing of any piece of such goods, neglect or refuse to mark or seal the beginning and end of every piece of such goods in manner herein before directed, or to fix or set a distinct and separate number on each piece of such goods, or to make a true and just entry in manner aforesaid, of the number set or affixed to each piece of such goods, and of the number of yards which each piece thereof shall contain in length, and also the number of threads contained in the warp of each piece of such goods, shall, for every such refusal or neglect, forfeit the sum of ten pounds.

XXI. And be it further enacted by the authority aforesaid, that if any such supervisor, or other officer or officers of the excise, who shall be so appointed to mark or seal such cambricks or lawns, or who shall have the custody of any mark or seal which shall be so provided and appointed to mark or seal such goods, shall therewith mark or seal any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, which shall not have been made, wove, and fabricated in *England*, or the principality of *Wales*, or shall knowingly permit it to be done, or shall mark or seal any piece of such goods after the same shall have been taken out of the loom, every such supervisor, or other officer or officers so marking or sealing any such cambricks or lawns, or goods of the kind usually known under either of those denominations, or wilfully or knowingly permitting the same to be done, contrary to the true intent and meaning of this act, shall forfeit the sum of fifty pounds for every piece of such goods which he or they shall so mark or seal, or permit or suffer to be marked or sealed, contrary to the true intent and meaning of this act; to be sued for and recovered in any of his Majesty's courts of record at *Westminster*, by bill, plaint, or information, by any person or persons who will inform or sue for the same; and such supervisor, or other officer or officers, upon being convicted of any or either of the offences aforesaid, shall lose his or their office or offices and employments under the excise, and is and are hereby declared and rendered ever after incapable of having, using, or enjoying any office or place of trust under his Majesty his heirs and successors.

XXII. And

Penalty on bribing officers.

XXII. And be it further enacted by the authority aforesaid, that if any person or persons shall, by bribery, fraud, covin, deceit, or imposition, or in any manner whatsoever prevail on or procure any officer or officers of the excise, or other person who shall be appointed to mark or seal any cambricks or lawns, or who shall have the custody of any seal, stamp, or mark, provided and appointed for that purpose, in pursuance of this act, to set or affix such mark, seal, or stamp, to any piece or pieces of cambrick or lawn, or of goods of the kind usually known under either of those denominations, which shall not have been actually and *bona fide* made, wove, or fabricated, in that part of *Great Britain* called *England*, or principality of *Wales*, or after the same shall have been cut or taken out of the loom, contrary to the true intent and meaning of this act; all and every such offender and offenders, and his and their aiders, abettors, and assistants (being thereof lawfully convicted) shall, for every such offence, forfeit and lose the sum of one hundred pounds, and be adjudged to stand in the pillory two hours; and if any person or persons shall give, pay, or secure, or offer to give, pay, or secure, to any such officer or officers, or other person as aforesaid, any bribe, recompence, or reward, of any kind whatsoever, in order to corrupt, persuade, or prevail on such officer or officers, or other person, to set or affix such mark, stamp, or seal, as aforesaid, to any piece or pieces of cambrick, lawn, or other goods directed by this act to be stamped or sealed, which shall not have been actually and *bona fide* made, wove, and fabricated, in that part of *Great Britain* called *England*, or the principality of *Wales*, or after the same shall have been taken out of the loom, such person or persons so offending shall, for every such offence, forfeit and lose the sum of fifty pounds.

Officers to transmit to the commissioners of excise an annual account, and copy of entries.

XXIII. And be it further enacted by the authority aforesaid, that all and every supervisor or other officer or officers of excise, who shall in manner aforesaid be appointed to mark or seal any cambricks, lawns, or such kind of goods, in pursuance of this act, shall yearly and every year (while such officer or officers shall have the custody of any such seal provided or appointed for that purpose in manner aforesaid) in the month of *June*, transmit and send to the commissioners of excise in *London*, a full true and just account in writing of all and every piece and pieces of such goods, which he or they shall seal or stamp in pursuance of this act; and also a true copy of all and every entry or entries of any kind whatsoever, which he or they shall make in any such book or books provided for that purpose, in any wise relating thereto, for or during the twelve calendar months next preceding the said month of *June*; distinguishing in such accounts the several manufacturers or proprietors, if there shall be more than one such in such officer's district, who shall have made or be owners of such goods; upon pain of being dismissed from his or their employ as an officer or officers of excise.

Officers, &c. to deliver up seals, &c. to commissioners on demand, on penalty of 200*l*.

And all and every such officer or officers having the custody of any such stamp, mark, or seal as aforesaid, his or their executors or administrators, or such other person or persons in whose custody or power the same shall fall or come by the death of such officer or officers, or in any other manner, shall, upon demand or order from or by the commissioners of excise or the major part of them, deliver up to such commissioners, or such person or persons as they shall appoint to receive the same, all and every such seal or seals which shall have been delivered to such officer or officers, or by any other means come or fallen into the hands, custody or power of such officer or officers, or other persons whatsoever; upon pain that any such officer or officers, or other person or persons, refusing or neglecting so to do upon any such order or demand as aforesaid, shall forfeit and lose the sum of two hundred pounds; to be recovered and applied in like manner with the other penalties inflicted by this act, by any person or persons who will inform or sue for the same.

XXIV. And be it it further enacted by the authority aforesaid, that if any cambrick or lawn, or goods of the kind usually known by or under either

either of those denominations, made wove or fabricated in *England*, or the principality of *Wales*, after the said tenth day of *May* next ensuing, shall be found in any house; shop, warehouse, room, cellar, vault, or other place in *England*, or principality of *Wales*, without being marked or sealed at each end of every whole and entire piece, and at one end of every remnant of such cambricks or lawns, or goods of the kind usually known by or under those denominations, all such goods shall be forfeited, and shall and may be seized by any supervisor or other officer or officers of the customs or excise; and such supervisor or other officer or officers is and are hereby indemnified for seizing such goods: and all such goods so seized shall and may be deposited in the customhouse warehouse, or in the excise office next to the place where the same shall be seized; and, after condemnation thereof by due course of law, shall be publicly sold to the best bidder: and that one moiety of the produce arising by the sale thereof, after deducting the charges and expences attending the condemnation and sale of such goods, shall be to the use of his Majesty his heirs and successors, and the other moiety thereof to such supervisor or other officer or officers as aforesaid, who shall seize or sue for the same: and all and every person or persons who shall sell or expose to sale, or have in his or their custody for that purpose, any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, made and fabricated in *England*, or the principality of *Wales*, and not marked or sealed at both ends of every entire piece, and at one end of every remnant of such goods, in manner by this act directed, shall, for every such offence, forfeit the sum of two hundred pounds, to be recovered and divided in manner herein after directed.

Cambricks and lawns made in *England* unstamped, may be seized.

Persons exposing to sale, or having such goods unstamped, forfeit 200*l*.

XXV. And be it further enacted by the authority aforesaid, that no cambricks or lawns, or goods of the kind usually known by or under either of those denominations, which after the said tenth day of *May* one thousand seven hundred and sixty four, shall be seized and condemned by virtue of this act, shall be consumed or worn in this kingdom; but shall be exported, and not sold otherwise than on condition to be exported; and shall not be delivered out of the warehouse where the same shall have been secured, until sufficient security by bond, to be approved of by the collector of the port from whence such goods shall be exported, in the penalty of double the value of the goods, be given by the exporter thereof, that the same, and every part thereof, shall be exported, and not relanded in any part of *Great Britain*.

Goods condemned not to be worn here, but exported: buyers to give security.

XXVI. And be it further enacted by the authority aforesaid, that if any person or persons shall, at any time or times hereafter, forge or counterfeit any stamp mark or seal, to resemble any stamp mark or seal which shall be provided or used in pursuance of this act; or shall forge resemble or counterfeit the impression of any such mark stamp or seal, upon any goods required by this act to be stamped marked or sealed; or shall import or bring into *England* any foreign cambricks or lawns, or goods of the kind usually known by or under either of those denominations, having any such counterfeit mark, seal, stamp, or impression thereon; or sell or expose to sale any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, with such counterfeit mark, seal, stamp or impression thereon, knowing such stamp mark or seal to be counterfeited; every such person so offending, being thereof lawfully convicted, shall be judged guilty of felony, and shall suffer as in cases of felony, without benefit of clergy.

Counterfeiting the seal, &c. or selling with a counterfeit seal, &c. felony without clergy.

XXVII. Provided always, and be it enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners of excise in *England* for the time being, or the major part of them, at any time within two months next after the commencement of this act, to order and direct all such cambricks and lawns, or goods of the kind usually known by or under either of those denominations, which shall have been made, or begun to be made, wove

Cambricks or lawns made or begun in *England* before, to be sealed.

and fabricated, in *England* or *Wales*, at any time before the commencement of this act, to be sealed or marked at both ends of every piece thereof with such mark or seal which shall be provided and appointed as aforesaid; notwithstanding the same shall have been taken out of the loom; proof being first made upon oath, to the satisfaction of the said commissioners, that all such goods were really and *bona fide* made, or begun to be made, wove and fabricated, in *England* or *Wales*, before the commencement of this act: which goods so marked or sealed, and numbered, in pursuance of such directions, shall and may be sold disposed of and used, in like manner as if the same had been made or wrought after the commencement of this act, and all the directions thereof fully complied with; any thing in this act contained to the contrary thereof in any wise notwithstanding: and the supervisor, or other officer or officers of the excise who shall be directed to mark or seal and number such goods, shall make the like entry of the number of yards in length, and number of threads contained in the warp of each piece of such goods, and the number set thereon, in like manner and under the like penalties as herein before directed, with respect to cambricks or lawns made after the commencement of this act.

Seizures and penalties, how recovered and applied.

XXVIII. And be it further enacted by the authority aforesaid, that all such goods which shall be seized or condemned in pursuance of this act, and all pecuniary penalties and forfeitures by this act inflicted, shall and may be sued for prosecuted and recovered, in any of his Majesty's courts of record at *Westminster*, by action of debt, bill, plaint, or information, in the name of his Majesty's attorney general, or in the name or names of any such supervisor or other officer or officers of the customs or excise as aforesaid; except in such cases where it is otherwise provided by this act: and that one moiety of the clear produce arising from the sale of all such goods, and of all the pecuniary penalties and forfeitures inflicted by this act, after all charges deducted, shall be to his Majesty his heirs and successors, and the other moiety thereof to the officer or officers, or such other person, who pursuant to the directions of this act shall seize, inform, or prosecute for the same.

Capias for the penalties in the first process.

XXIX. And be it further enacted by the authority aforesaid, that upon every action, bill, plaint, or information, entered or filed as aforesaid, for any pecuniary penalty imposed by this act, a *capias* in the first process shall and may issue, specifying the sum of the penalty sued for; and the defendant or defendants shall be obliged to give sufficient bail or security by natural-born subjects, persons naturalized, or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court out of which such *capias* shall issue, at the day of the return of such writ, to answer such suit or prosecution; and shall likewise, at the time of such appearance, give sufficient bail or security, by such persons as aforesaid, in the said court, to answer and pay all the forfeitures and penalties incurred for such offence or offences, in case he she or they shall be convicted thereof, or to yield his her or their body or bodies to prison.

Limitation of actions.

XXX. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for recovery of any of the pecuniary penalties inflicted by this act, such action or suit shall be brought or commenced within twelve calendar months next after the cause of action shall arise, and not afterwards: and shall be laid and brought in the county or place where the cause of action shall arise, and not elsewhere: and the defendant or defendants in such action or suit shall and may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereon, and that the same was done by the authority of this act; and if it shall appear to have been so done, then the jury shall find for the defendant or defendants: and if the plaintiff or plaintiffs shall become nonsuited, or discontinue his her or their action or suit, after the defendant or defendants shall have appeared; or if upon verdict or demurrer judgement shall be given against the plaintiff or plaintiffs; the defendant or

General issue.

defendants shall recover treble costs, and have such remedy for the same as Treble costs.
any defendant or defendants hath or have in other cases by law.

XXXI. And be it further enacted by the authority aforesaid, that if any ^{Onus probandi on the claimer.} cambricks or lawns, or goods of the kind usually known by or under either of those denominations, shall be seized by virtue or in pursuance of this or any other act now in force; or if any action shall be brought by the owner or claimer of such goods against any officer of the customs or excise, or any other person, for any thing done in pursuance of this or any other act now in force; and any doubt or question shall arise where such goods were manufactured, the proof thereof shall lie upon the owner or claimer of such goods, and not on the person who seized the same, or against whom such action shall be brought; any law usage or custom to the contrary notwithstanding.

XXXII. Provided always, and be it enacted, that nothing in this act contained shall be extended, or construed deemed or taken, to prevent the sale ^{Act not to extend to Scotland or Ireland.} of, or lay any kind of restriction on, any linen goods whatsoever, really and *bona fide* made wove or fabricated in *Scotland* or *Ireland*; but that all such goods shall and may be lawfully sold and used in *England*, in the same manner as if this act had not been made.

XXXIII. And be it further enacted by the authority aforesaid, that this act shall be adjudged deemed and taken to be a public act; and be judicially taken notice of as such by all judges, justices, and other persons whatsoever, without specially pleading the same.

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Nov 17th

Nov 18th

Nov 19th

Nov 20th

Nov 21st

Nov 22nd

Nov 23rd

Nov 24th

Nov 25th

Nov 26th

Nov 27th

Nov 28th

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Nov 30th

Dec 1st

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Dec 9th

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Dec 14th

Dec 15th

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Dec 18th

Dec 19th

Dec 20th

Dec 21st

Dec 22nd

Dec 23rd

Dec 24th

Dec 25th

Dec 26th

Dec 27th

Dec 28th

Dec 29th

Dec 30th

Dec 31st

Anno quarto

G E O R G I I I. Regis.

C A P. XV.

An Act for granting certain Duties in the British Colonies and Plantations in America; for continuing, amending, and making perpetual, an Act passed in the sixth year of the reign of his late Majesty King George the Second, (intituled, An Act for the better securing and encouraging the Trade of his Majesty's Sugar Colonies in America); for applying the produce of such Duties, and of the Duties to arise by virtue of the said Act, towards defraying the expences of defending, protecting, and securing, the said Colonies and Plantations; for explaining an Act made in the twenty-fifth year of the reign of King Charles the Second, (intituled, An Act for the encouragement of the Greenland and Eastland trades, and for the better securing the Plantation trade); and for altering and disallowing several drawbacks on exports from this kingdom, and more effectually preventing the clandestine conveyance of goods to and from the said Colonies and Plantations, and improving and securing the trade between the same and Great Britain.

[So much as relates to the Excise.]

S E C T.
XX.

AN D, for the better preventing frauds in the importation of foreign sugars and paneles, rum and spirits, molasses and syrups, into any of his Majesty's dominions, under pretence that the same are the growth, produce, or manufacture, of the *British* colonies or plantations, it is further enacted by the authority aforesaid, that from and after the twenty-ninth day of *September*, one thousand seven hundred and sixty-four, every person or persons loading on board any ship or vessel, in any of the *British* colonies or plantations in *America*, any rum or spirits, sugars or paneles, molasses or syrups, as of the growth, product, or manufacture, of any *British* colony or plantation, shall, before the clearing out of the said ship or vessel, produce and deliver to the collector, or other principal officer of the customs at the loading of the said ship or vessel, an affidavit signed and sworn to before some justice of the peace in the said *British* colonies or plantations, either by the grower, maker, or shipper of such goods, or his or their known agent or factor, expressing in words at length, and not in figures, the quality of the goods to be shipped, with the number and denomination of the packages, and describing the name or names of the plantation or plantations, and the name of the colony where the same grew or were produced and manufactured; which affidavit shall be attested, under the hand of the said justice of the peace, to have been sworn to in his presence; who is hereby required to do the same without fee or reward: And the collector, or other principal officer of the customs, to whom such affidavit shall be delivered, shall thereupon grant to the master, or other person having the charge of the ship or vessel, a certificate under his hand and seal of office (without fee or reward) of his having received such affidavit pursuant to the directions of this act; which certificate shall express the quality of the goods shipped on board such ship or vessel, with the number and denomination of the packages: And such collector, or other principal officer of the customs, shall also (without fee or reward) within thirty days after the sailing of the ship or vessel, transmit an exact copy of

Exporter of
rum, spirits,
paneles, mo-
lasses or sy-
rups, from the
British colo-
nies in *Ame-
rica*, as of the
growth there-
of,
to produce and
deliver to the
proper officer
before clear-
ing, an affida-
vit of the
quantity of the
goods, and
denomination
of the pack-
ages, &c.

Officer to
grant the ma-
ster of the ves-
sel a certifi-
cate thereof;
and to trans-
mit a copy of
such affidavit
to the secre-
tary's office
for the colo-
ny, on penalty
of 5 l.
copy of 5 l.

[+ 7 M]

On arrival of the vessel at the port of discharge, the master is to deliver the certificate to the proper officer, and make oath of the identity of the goods, on penalty of 100 l. and goods found on board not certified for, &c.

are to pay foreign duties.

Where any such goods, not included in the certificate, shall be imported without intending a fraud, they may be admitted to entry, paying the usual duties.

copy of the said affidavit to the secretary's office for the respective colony or plantation where the goods were shipped, on forfeiture of five pounds.

XXI. And it is further enacted, that upon the arrival of such ship or vessel into the port of her discharge, either in *Great Britain*, or any other port of his Majesty's dominions, where such goods may be lawfully imported, the master, or other person taking the charge of the ship or vessel, shall, at the time he makes his report of his cargo, deliver the said certificate to the collector, or other principal officer of the customs, and make oath before him, that the goods so reported are the same that are mentioned in the said certificate, on forfeiture of one hundred pounds; and if any rum or spirits, sugars or paneles, molasses or syrups, shall be imported or found on board any such ship or vessel, for which no such certificate shall be produced, or which shall not agree therewith, the same shall be deemed and taken to be foreign rum and spirits, sugar and paneles, molasses and syrups, and shall be liable to the same duties, restrictions, regulations, penalties, and forfeitures, in all respects, as rum, spirits, sugar, paneles, molasses, and syrups, of the growth, produce, or manufacture, of any foreign colony or plantation, would respectively be liable to by law.

XXII. Provided always, that if any rum or spirits, sugar or paneles, molasses or syrups, shall be imported into *Great Britain* from any *British* colony or plantation in *America*, without being included in such certificate as is herein before directed, and it shall be made to appear, to the satisfaction of the commissioners of his Majesty's customs at *London* or *Edinburgh* respectively, that the goods are really and truly the produce of such *British* plantation or colony, and that no fraud was intended, it shall and may in such case be lawful for the said respective commissioners to permit the said goods to be entered, upon payment of the like duties as such goods would be liable to if this law had not been made.

Anno quinto

GEORGE III. Regis.

C A P. XLIII.

An Act for the better securing, and further Improvement of the Revenues of Customs, Excise, Inland and Salt Duties; and for encouraging the Linen Manufacture of the Isle of Man; and for allowing the Importation of several Goods the Produce and Manufacture of the said Island, under certain Restrictions and Regulations.

[So much thereof, as relates to the Duties of Excise.]

S E C T. VI. **P**ROVIDED always, and it is hereby further enacted by the authority aforesaid, that all vessels and boats, and all horses and other cattle, and carriages whatsoever, which from and after the said first day of *June*, one thousand seven hundred and sixty five, shall be seized as forfeited by virtue of this act; or for removing any tobacco, tobacco stalks, or snuffs, contrary to an act passed in the twenty fourth year of the reign of his late Majesty King George the second (intituled, *An act for the more effectual securing the duties upon tobacco*) shall and may be prosecuted, adjudged, tried, and determined, by and before two or more of his Majesty's justices of the peace, residing near to the place where such seizure shall be made, in such manner and form, and by such rules, as are directed and prescribed in an act passed in the eighth year of the reign of his late Majesty King George the first (intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby; and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations, to such regulations as other enumerated commodities of the like production are subject*) with respect to vessels, horses, and carriages, which are forfeited by that act of parliament, for the removing, carriage, or conveyance of the goods therein mentioned.

Vessels, cattle and carriages, forfeited by this Act, or by 24 Geo. II. for frauds relating to the fraudulent removing of Tobacco,

to be prosecuted as is prescribed in act 8 Geo. I. with respect to forfeitures therein mentioned,

XIII. And whereas it may contribute to prevent any illicit trade being carried on by the inhabitants of the *Isle of Man*, to the prejudice of the trade and revenues of his Majesty's dominions, if the said inhabitants are encouraged in the honest and lawful occupation of cultivating and improving the lands of the said island, and of manufacturing the produce thereof, by allowing them to import the same into *Great Britain*, without payment of duties, under certain limitations and restrictions; for which purpose be it enacted by the authority aforesaid, that from and after the first day of *July*, one thousand seven hundred and sixty five, the inhabitants of the said *Isle of Man* shall and may import directly from thence into any lawful port of *Great Britain* bestials, or any goods, wares, and merchandizes, of the growth, produce, and manufacture, of the said *Isle of Man*, except such as by any act of this session of parliament are prohibited to be imported into this kingdom; and also (except woollen manufactures, beer and ale) without paying any customs, subsidies, or duties, for or in respect thereof (except such excise or other duty as is now, or shall hereafter for the time being, be due and payable for the like goods, wares, and merchandizes of the growth, produce, and manufacture, of *Great Britain*) provided the master, or other person having the charge of the ship or vessel, so importing the same, shall bring with him a certificate or certificates from the governor, lieutenant governor, commander in chief, or chief magistrates for the time being, that oath has been made before him or them in the presence of the officer of the customs for the port or place where such bestials or goods shall be put on board, that the same are the growth, produce, or manufacture of the said *Isle of Man*; which certificate or certificates shall also be attested by the said officer of the customs, and shall express the number and tale of such

Bestials, and other goods the growth and manufacture of the *Isle of Man*, except such as are prohibited by any act of this session, (woollen goods, beer and ale, also excepted) may be imported from thence, on payment of the same duties as are payable on like goods of the produce and manufacture of *Great Britain*; and under the restrictions and regulations here mentioned.

(+ 7 N)

bestials mentioned.

bestials, with the marks and weight of the species of goods in each bale or parcel mentioned in the bill or bills of lading, with the name or names, place or places of abode of the exporter or exporters from the *Isle of Man*, and the name or names, place or places of abode, of such person or persons as shall have sworn the bestials or goods therein mentioned to be of the growth, produce, and manufacture of the said *Isle of Man*, and where and to whom consigned in *Great Britain*; and the master or person taking charge of the ship or vessel importing the same, shall also make oath before the collector or principal officer of the customs of the port or place of importation in *Great Britain*, that the said bestials, bales, and parcels, and the goods therein contained, are the same that were taken on board by virtue of the said certificate or certificates so to be produced; on failure whereof, or of any of the requisites herein before mentioned, the bestials, goods, wares, or merchandizes, shall be liable to the same duties, penalties, and forfeitures, as they would have been liable to by law, if this act had not been made.

But no goods of the growth of any foreign nation manufactured in the said island may be imported, except those of hemp and flax.

XIV. Provided always, and it is hereby declared and enacted by the authority aforesaid, that nothing in this act contained shall extend, or be construed to extend, to give liberty to any person to import into *Great Britain*, from the said *Isle of Man*, any goods or commodities of the growth or product of any foreign nation or country, which may be in part or fully manufactured in the said island, except linen manufactures made there of hemp or flax, not being the produce of the said island.

Clause in act to *Anna*,

XVI. And whereas by a clause in an act of parliament passed in the tenth year of the reign of her Majesty Queen *Anne*, intituled, *An act for laying several duties upon all soap and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, calicoes, linens, and stuffs, printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper; and upon certain printed papers, pamphlets, and advertisements; for raising the sum of eighteen hundred thousand pounds by way of a lottery towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office for the stamp duties by licences for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills, or lottery tickets; and for borrowing money upon stock (part of the capital of the South Sea company) for the use of the publick; reciting, that it might frequently happen that stale or rotten soap, and also the cuttings of good soap (for which the duties by the said act should first have been duly paid or charged) might be put again into the copper or pan to be refreshed or made new; and the soap newly made from the same, or from a mixture of the same with other ingredients, would be chargeable with a new duty by the said Act; it was therefore thereby provided and enacted, that in case such stale or rotten soap or cuttings be put into the copper or pan, in the presence of an officer for the said duties, to be refreshed or made new as aforesaid; such officer should, from time to time, make an allowance of the duty of the stale or rotten soap or cuttings so put in, and certify every such allowance upon his report to be returned to the head officer; any thing therein contained to the contrary notwithstanding: And*

and 11 *Geo I.*

whereas by an act made in the eleventh year of the reign of his Majesty King *George the first*, intituled, *An act for more effectual preventing frauds and abuses in the publick revenues; for preventing frauds in the salt duties, and for giving relief for salt used in the curing of salmon and codfish, in the year one thousand seven hundred and nineteen, exported from that part of Great Britain called Scotland; for enabling the insurance companies to plead the general issue in actions brought against them; and for securing the stamp duties upon policies of insurance; reciting the before mentioned clause, and that under colour and pretence of making such allowances pursuant to the aforesaid clause, and by combinations and confederacies between fraudulent makers of soap and corrupted officers of and for the said duties, who by bribes had been prevailed upon in such their reports of the making of soap, sometimes to certify great quantities of stale or rotten soap, or of cuttings of soap put into such makings of soap, when in fact and in truth no such stale or rotten*

rotten soap, or cuttings of soap, had really and in fact been put into such makings of soap, and at other times when small quantities of stale or rotten soap, or of cuttings of soap, have been put into such makings of soap, such officers had been by the means aforesaid prevailed upon to certify in such his and their report and reports, quantities of such stale or rotten soap, or cuttings of soap, much greater and far exceeding the quantity or quantities which at such time and times really and in fact had been, and were put into such respective makings of soap, whereby his Majesty had been greatly defrauded of and in his duties on soap: for preventing whereof, for the future, it was enacted, that if any stale or rotten soap, or any cuttings of soap, in order to the refreshing thereof, should from and after the twenty fourth day of *June*, one thousand seven hundred and twenty five, be put into any making or makings of soap, unless of the intention and designing so to be put such stale or rotten soap, or cuttings of soap, there should be, or should have been, given to the officer of the division or place where such putting in was intended to be, such notice in writing as therein after was mentioned (that is to say) if such putting in was to be within the limits of the weekly bills of mortality, then and in such case, by the space of twelve hours next before the respective time and times of such putting in such stale or rotten soap, or cuttings of soap; but if in any other place or places out of the limits of the said weekly bills, then, and in such case, by the space of twenty four hours next before the respective time and times of such putting in such stale or rotten soap, or cuttings of soap, that in every such case and cases whatsoever, where such putting in should be, or should have been without such notice, the officer should not certify such putting in, or any allowance for or in respect thereof, nor should the maker or makers of soap, in any such case or cases, have, or be intitled to have, any allowance or allowances whatsoever, for or in respect of such putting in such stale or rotten soap, or of such cuttings of soap: And it was further enacted, that if from and after the said twenty fourth day of *June*, one thousand seven hundred and twenty five, any officer or officers of excise, or for the said duties on soap, should falsely pretend, that he or they hath or have had due notice in writing of such putting in of such stale or rotten soap, or of such cuttings of soap, in any case and cases where and in which he or they really and in fact should not have had such due notice in writing, and should make such allowance and allowances as aforesaid, and should falsely certify the same; every such officer and officers for every pound weight of such stale or rotten soap, or cuttings of soap, so falsely allowed, or certified as aforesaid, should forfeit and lose the sum of ten shillings; and every such maker and makers of soap, who should demand, claim, have, or take, any benefit or advantage for or in respect of any such allowance so falsely made or certified by such officer or officers, in every such case and cases, should forfeit and lose the sum of ten shillings for every pound weight of such stale or rotten soap, or cuttings of soap, as should be claimed, demanded, had, or taken, by such maker or makers of soap, for and in respect of such allowance so falsely made or certified for by such officer or officers: And whereas notwithstanding the several before mentioned provisions, great frauds have been carried on by divers makers of hard soap, under pretence of returning stale or rotten soap, or cuttings of soap, to the great detriment of the revenue, and the fair traders; be it enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and sixty five, the several before recited provisions, so far only as relates to hard soap, and the makers thereof, and not otherwise, shall be, and the same are hereby repealed; and in lieu of the before-mentioned allowance hereby repealed, all and every the officers of excise, or for the duties on soap, shall and they are hereby required, in charging the duties upon hard soap, to allow to the respective makers of hard soap, in their returns or reports of the several quantities of hard soap made by such respective makers of hard soap, one pound in every ten pounds of hard soap, which such officer or officers shall charge upon the respective makers thereof; which said allowance of one pound in every ten pounds of hard soap, is hereby declared to be in full compensation for all waste, losses, or damages whatsoever.

The several before recited provisions, so far as the same relate to hard soap, and the makers thereof, are repealed; and the makers are to be allowed 1 lib. in 10 lib.

as a compensation in lieu of all waste, and other losses.

XVII. And

Makers of hard soap to provide proper covers to their coppers, pans, and other utensils;

which the officer is to lock and seal down, when the fire is damped;

Supervisor to provide the locks, keys, pipes, and other fastenings thereto, at the expence of such makers;

and makers are to give proper notice of lighting a fire under such coppers, &c.

and the officer to attend accordingly:

Maker not providing such covers,

or refusing to pay for the locks, fastenings, &c.

or opening any copper before the same is duly unlocked, &c.

forfeits 20*l*.

Maker to give due notice to the proper officer, of his intention of lighting fires, whether for making soap, or cleansing his foul goods, &c.

under penalty of 20*l*.

XVII. And whereas great frauds have been committed by divers makers of hard soap, by removing and secreting large quantities of soap in the absence of the officers from the copper, pan, or other utensil wherein the same is made, before the same is put into the frame; for remedy thereof, be it enacted by the authority aforesaid, that all and every person and persons who, after the fifth day of *July*, one thousand seven hundred and sixty five, shall make any hard soap, shall, at his, her, or their own expence, find, provide, and affix, sufficient wooden covers (to be approved of in writing by and under the hands of the respective surveyors or supervisors of excise of the division or district in which every such respective maker of hard soap shall reside) to every copper, pan, or other utensil wherein he shall boil or make any hard soap; which said coppers, pans, or other utensils, with the covers thereto affixed, and also the pipe or pipes that conveys or convey the waste or salt lees from the copper, pan, or other utensil, shall, and they are hereby required to be securely locked and sealed down by the officer of excise who surveys such trader, as soon as the fire is damped or drawn from under the copper, pan, or other utensil, whenever any soap, or any thing of a soapy quality, shall be left therein; which said locks and keys to the same, and all other necessary fastenings for securing the coppers, pans, or other utensils, and also the pipes, shall be provided by the respective surveyors or supervisors of excise of the division or district in which such respective makers of hard soap shall reside, at the expence of such respective makers; and whenever any such maker of hard soap shall be desirous of lighting a fire under such copper, pan, or other utensil, so locked and sealed down, and shall have given to the officer of excise of the division or district twelve hours notice, if such maker of hard soap shall reside within the limits and jurisdiction of the head office of excise in *London*; or if such maker of hard soap shall reside in any other part of *Great Britain*, twenty four hours notice of such his, her, or their intention; the officer of excise shall attend to unlock and open the copper, pan, or other utensil, and the pipe or pipes so secured: And if any maker or makers of hard soap shall, after the said fifth day of *July*, one thousand seven hundred and sixty five, presume to make any hard soap before he, she, or they, shall have found, provided, and affixed, sufficient wooden covers, to be approved of as aforesaid, to every copper, pan, or other utensil, wherein he, she, or they shall boil or make any hard soap, according to the directions of this act; or shall refuse to pay for the locks and keys, and other fastenings to be provided in pursuance of the direction of this act; or if by any act, device, or contrivance whatsoever, any such maker of hard soap shall open any copper, pan, or utensil, or any pipe or pipes, after the same shall have been locked down and secured as aforesaid, before the same shall have been unlocked and opened by the officer of excise, or shall wilfully break or damage any such lock or seal, or other fastening; every such maker or makers of hard soap, offending in any of the said cases, shall, for every such offence respectively, forfeit and lose the sum of twenty pounds.

XVIII. And whereas very great frauds have been committed by several makers of hard soap, in lighting their fires under their coppers, pans, or other utensils, under a pretence of cleansing their coppers, or for the preparing of materials for the making of soap, without giving any notice thereof to the proper officer of excise; for remedy thereof, be it further enacted by the authority aforesaid, that from and after the said fifth day of *July*, one thousand seven hundred and sixty five, no maker or makers of hard soap do presume, on any pretence, to light a fire under any copper, pan, or other utensil, used in the boiling of soap, or for cleansing his, her, or their foul goods, or in the preparing any materials for the making of soap, without first giving in writing, to the proper officer of excise within the limits and jurisdiction of the head office of excise in *London*, twelve hours notice at least, and to the proper officer or officers in other parts of *Great Britain*, twenty four hours notice at least, of his, her, or their intention to light such fire, on pain to forfeit, for every such offence, the sum of twenty pounds.

XIX. And it is hereby further enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and sixty five, all and

and every maker and makers of hard soap shall make use of regular square or oblong frames only, for the cleansing or putting his, her, or their soap (whether perfect or not perfect) into, when taken out of the copper, or other utensil where the same was boiled or prepared; and that the bottom, sides, and ends of every such frame, shall respectively be of the thickness of two inches at the least; and every such frame shall not exceed forty five inches in length, nor fifteen inches in breadth; of which frames all and every maker and makers of hard soap is and are hereby required to give notice in writing at the office for the duties on soap next to the place where such soap shall be made, before he, she, or they, do presume to use the same; all which said frames shall be marked and numbered by, or by the direction of, the respective surveyors or supervisors of excise who survey the respective makers of hard soap to whom such frames belong, at the expence of such respective makers: And that if any maker or makers of hard soap shall make use of any other sort of frame, or any other kind of vessel, for the purposes aforesaid; or if the bottom, or ends, or sides, of any of the said frames shall not be of the thickness before mentioned; or if any of the said frames shall exceed forty five inches in length, or fifteen inches in the breadth thereof; or if any such maker or makers of hard soap shall use any such frame, without giving such notice thereof as aforesaid, or before the same shall have been marked and numbered as aforesaid; he she, or they shall, for every such offence respectively, forfeit and pay the sum of twenty pounds.

Maker to provide proper frames for putting his soap in when taken out of the copper;

and to give notice thereof to the proper officer before using the same; and the frames to be marked and numbered by the surveyor, before using;

on penalty of 20*l*.

XX. And it is hereby further enacted by the authority aforesaid, that no hard soap (whether perfectly made or not) after the same shall have been cleansed or put into the frame or frames, shall, on any pretence whatsoever, be returned or put again into the copper or other utensil for boiling or re-working; and if any such hard soap shall be so returned or put again into the copper or other utensil, the same shall be again charged with the duties on soap.

Hard soap once put into the frames, not to be returned again into the copper, without being charged afresh with the duties.

XXI. And whereas great frauds have been committed by private and clandestine makers of soap and starch, who, when discovered, do assume to themselves, and are called by other than their true names, and to avoid being prosecuted for the same, do withdraw and abscond themselves, that they may not personally have notice of any prosecution for the same, or be served with any process or summons to answer the same: for remedy whereof, be it enacted by the authority aforesaid, that from and after the said first day of *June*, one thousand seven hundred and sixty five, the leaving a summons at the place or places where any such discovery as aforesaid shall be made, directed to the person or persons by his, her, or their right or assumed name or names, who shall be prosecuted for making or having made use of any boiling-house, working-house, ware-house, store-house, shop, room, or other place, for the making or keeping of soap, or for the boiling or keeping any oil, tallow, pot ash, lime, or other materials proper to be made into soap; or for using or having made use of any copper, kettle, furnace, fatt, cistern, trough, or other vessel, for the boiling or making of soap, without first giving notice thereof in writing at the office for the said duties on soap next to the place where such soap shall be made, according to the directions of the statute in that case made and provided; or making or having made use of any work-house, store-house, room, or other place, for the making and drying, or keeping of starch, or for the converting or keeping any flour, meal, or other materials proper to be made into starch; or for using or having made use of any fatt, trough, box, stove, utensil, or other vessel, for the making of starch, without first giving notice thereof in writing at the office for the duties on starch next to the place where such starch shall be made, according to the directions of the statutes in that case made and provided; shall be deemed to be, and is hereby declared to be, as legal and effectual a notice or summons, to all intents and purposes, as if such notice or summons was personally given or delivered to or into the hands of the party or parties for whom the same shall be designed; and as if such notice or summons was directed to the party or parties to and for whom the same shall be designed, by his, her, or their proper name or names.

What shall be deemed legal and effectual notice and summons to private and clandestine makers of soap or starch, liable to prosecution for using unentered work-shops, &c. and using assumed names, or absconding.

Where officer shall suspect soap or candles are privately making, or lie concealed, and shall set forth the ground of his suspicion upon oath;

a special warrant may be granted him to enter such places,

and seize such goods, with all the materials, and all such soap and candles as shall be found concealed there; and where the duties shall not appear to have been paid, the parties forfeit 100^l.

Recital of Clauses in act 9 Anne,

and 5 Geo. I.

XXII. And be it further enacted by the authority aforesaid, that from and after the first day of *June*, one thousand seven hundred and sixty five, in case any officer or officers for the duties upon soap and candles, or either of them, shall have cause to suspect that soap or candles is or are privately making in any place or places whatsoever; or that any soap or candles is or are lodged or concealed in any place or places whatsoever, with an intent to defraud his Majesty of his duty; then, and in every such case, upon oath made by such officer or officers before the commissioners for the duties upon soap or candles for the time being respectively, or any one or more of them, or before one or more justice or justices of the peace, residing near the place where such officer or officers shall suspect the same to be privately making, or to be lodged, or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioner or commissioners, justice or justices of the peace respectively, before whom such oath shall be made, if he or they shall judge it reasonable, by special warrant under his or their respective hands and seals, to authorize and empower such officer or officers, by day or by night, (but if in the night, then in the presence of a constable, or other lawful officer of the peace) to enter into all and every such place or places, where he or they shall so suspect that any soap or candles is or are so privately making, lodged, or concealed, and to seize and carry away all such soap or candles, as he or they shall there find so privately making, together with all the materials of what kind soever that shall be then ready or preparing for the making either of soap or candles; and likewise all such soap or candles as they shall find so lodged or concealed in any place or places whatsoever, as forfeited, together with all and every the boxes or other packages wherein such soap or candles shall be contained; and the person or persons that shall be found so privately making either soap or candles, or the person or persons in whose possession any soap or candles shall be so found, unless he, she, or they, do make it appear that the duty has been paid for the same, shall respectively forfeit and pay the sum of one hundred pounds.

XXIII. And whereas by an act passed in the ninth year of the reign of her late Majesty Queen *Anne*, intituled, *An Act for laying certain duties upon hides and skins, tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*; it was (amongst other things) enacted, that if any tanner, tawer, or dresser, of hides or skins, or any maker of vellum or parchment, chargeable by the said act, should remove or convey, or cause or procure to be removed or conveyed, from his, her, or their yard or drying place, any of the said hides and skins, or pieces of hides and skins, or any such vellum or parchment, before the said duties shall be fully charged by weight or tale, or *ad valorem*, as the said act in the respective cases doth require; and before the same hides or skins, or pieces of hides and skins, and such vellum and parchment respectively, should be marked to denote the charging the duty as the said act directs, that then, and in such case, all and every such tanner, tawer, dresser, and maker, should, for every such offence, forfeit and lose the sum of fifty pounds; one moiety thereof to the Queen, and the other moiety thereof to him or them that should inform or sue for the same: And moreover, that all the hides and skins, and pieces of hides and skins, vellum and parchment, which should be sold or removed contrary to the said act, should be forfeited, and should and might be seized by any of her Majesty's officers, for her Majesty's use: And whereas by one other act passed in the fifth year of the reign of his late Majesty King *George the first*, intituled, *An Act for continuing the duties on malt, mum, cyder, and perry, for the service of the year one thousand seven hundred and nineteen; and for enlarging the time for entering at the exchequer such assignments of reversionary annuities as are therein mentioned; and for the better securing the duties on hides and skins, vellum and parchment*; it was enacted, for the better ascertaining the said duties, and for preventing the carrying on of frauds between the officers for the said duties, and the traders and dealers in the manufactures and goods charged with the said duties; and to the intent that hides and skins, and pieces of hides and skins, and vellum and parchment, after they have been weighed and taken an account of by the officers for the said duties,

ties, may again be weighed and taken an account of by the supervisors and surveyors of the said duties; that from and after the tenth day of *January*, one thousand seven hundred and eighteen, all tanners, tawers, and dressers of hides and skins, and pieces of hides and skins, vellum and parchment, should, from time to time, keep all such hides and skins, and pieces of hides and skins, vellum and parchment, which have not been duly stamped by the officers for the said duties, separate and apart from all other hides and skins, and pieces of hides and skins, vellum and parchment, which have been duly stamped by the officers for the said duties; and should also, from time to time, keep all such hides and skins, and pieces of hides and skins, and vellum and parchment, as from time to time should have been last stamped by the officers for the said duties, separate and apart from all other hides and skins, and pieces of hides and skins, vellum and parchment, which at any time or times before should have been stamped by the officers for the said duties, during the respective times therein after-mentioned (that is to say) within the limits of the weekly bills of mortality, by the space of twenty four hours next after such stamping thereof by the said officers, and in other places out of the limits of the said weekly bills, by the space of two days next after such stamping thereof, unless the same should respectively sooner have been weighed and taken an account of by the respective surveyors or supervisors for the said duties, on pain to forfeit, for every offence therein, the sum of ten pounds: And whereas, for want of an express provision, that no tanner, tawer, or dresser of hides and skins, and pieces of hides and skins, shall remove or convey, or cause to be removed or conveyed, from his, her, or their yard or drying place, any of the said hides and skins, or pieces of hides or skins, after the same have been weighed and stamped by the officers for the said duties, before the same have been again weighed and taken an account of by the respective surveyors or supervisors for the said duties, it is notorious, that many such tanners, tawers, and dressers of hides and skins, and pieces of hides and skins, have, through various pretences, frequently removed and conveyed their hides and skins, and pieces of hides and skins, from their yards and drying places, and immediately after the same have been weighed and marked by the officer for the said duties, whereby the respective surveyors and supervisors for the said duties have been prevented from re-weighing and taking an account thereof, so that great frauds have committed between the said traders and the inferior officers of excise, contrary to the true intent and meaning of the said last recited clause, and to the great detriment of the revenue and fair trader: Now, in order to prevent such frauds and abuses agreeable to the intent of the said last recited clause, it is hereby enacted and declared by the authority aforesaid, that no tanner, tawer, or dresser of hides or skins, or pieces of hides or skins, chargeable with the respective duties by law payable for the same, shall at any time or times, from and after the fifth day of *July*, one thousand seven hundred and sixty five, remove or convey, or cause, procure, or suffer, to be removed or conveyed, from his, her, or their yard or drying place, or from his, her, or their entered store-rooms, any hides or skins, or pieces of hides or skins, before the expiration of twenty four hours next after the stamping thereof by the officers for the said duties, unless the same shall sooner have been weighed by the respective supervisors or surveyors for the said duties; to the end that the said respective supervisors and surveyors may have an opportunity to re-weigh the same after the said officers: And if upon the re-weighing any such hides or skins, or pieces of hides or skins, any additional weight shall be found, such hides or skins, or pieces of hides or skins, shall be liable to, and chargeable with, the respective rates and duties by law payable for such hides or skins, according to such last mentioned weight: And if any such tanner, tawer, or dresser of hides or skins, or pieces of hides or skins, shall remove, or cause or suffer to be removed, any such hides or skins, or pieces of hides or skins, from any of his, her, or their yards or drying places, or entered store-rooms, contrary to the true intent and meaning of this act; he, she, or they, shall, for every such offence, forfeit and lose the sum of twenty pounds.

XXIV. And to the end the said respective surveyors and supervisors may not be unnecessarily delayed in the execution of their duty, it is hereby enacted by the

Tanners, &c. not to remove the hides or skins, &c. from the drying places or store-rooms for 24 hours after the stamping thereof by the officer for the duties, on penalty of 20*l.* unless they shall have been sooner weighed by the supervisor; and any additional weight which shall be then found, is to be charged with the duty.

Tanners to provide proper scales and weights in their drying places,

and to bring the skins to the scales, and assist the supervisor in re-weighing the same, and in examining their depending stocks, on penalty of 50*l*.

the authority aforesaid, that from and after the said fifth day of *July*, one thousand seven hundred and sixty five, all and every such tanners, tawers, and dressers of hides and skins, shall, at their respective yards or drying places, be obliged to provide and keep at their own costs and charges, sufficient and just scales and weights for the re-weighing such hides and skins, and pieces of hides and skins; and to bring the same to the scales, and to assist the said respective surveyors and supervisors in the re-weighing such hides and skins, and in examining, from time to time, the depending stock of every such tanner, tawer, or dresser of hides and skins, and pieces of hides and skins; and if any such tanner, tawer, or dresser of hides and skins, or pieces of hides and skins, shall refuse or neglect to provide and keep, at their respective yards or drying places, sufficient and just scales and weights for the re-weighing such hides and skins, and pieces of hides and skins, or to bring the same to the scales, or to assist the said respective surveyors and supervisors in the re-weighing such hides and skins, or pieces of hides and skins, or in the examining, from time to time, their respective depending stocks as this act directs; every such tanner, tawer, and dresser of hides and skins, or pieces of hides and skins, so refusing or neglecting, shall, in each and every such case, forfeit and lose the sum of fifty pounds.

Act 8 & 9
Will. III.

The recited Act of 8 & 9 Will. III. declared, in it's original intention and meaning, to extend to Scotland, and to all common brewers within the same.

Common brewer to declare to the officer the quantity and quality of the worts, before the guile is removed out of the tuns; otherwise the whole is to be charged strong, and the duty to be paid accordingly; with 20*s*. per barrel extra. If, after declaration, any fraudulent increase or mixture shall be made in such beer, or any of the guile shall be laid off; brewer to forfeit 5*l*. per barrel, and the persons assisting in such frauds to forfeit more over 20*s*. per barrel;

XXVI. And whereas doubts have arisen upon the construction of an act of parliament made and passed in the eighth and ninth years of the reign of King *William* the third, intituled, *An act for repealing a clause in a former act relating to party guiles, and for the better preventing frauds and abuses of brewers and others chargeable with the duties of excise*, whether such common brewers of the beer or ale aforesaid, commonly called or known by the name of *Two Penny Beer* or *Ale*, are by the said act obliged to declare to the gauger or gaugers, the quantity and quality of such beer or ale so brewed or made by them, in the same manner as common brewers of party guiles now do by virtue of the said act: Now to obviate those doubts, be it enacted and declared by the authority aforesaid, that it is the true intent and meaning of the said act and articles of union, that the said act of the eighth and ninth years of the reign of King *William* the third do, by virtue of the said act and articles, extend to all and every part of the united kingdom, and to all and every common brewer within the same: and that all and every common brewer, whether of the beer or ale aforesaid, commonly called and known by the name of *Two Penny*, or of what kind or quality soever he shall make his worts, beer, or ale, shall declare (on demand made by the gauger or gaugers) the quantity and quality of the beer, ale, or worts, made and brewed by him or them on each respective guile or brewing, before any part of such guile is cleansed or removed out of his tuns, or other vessels or utensils: and in case any such brewer, or his respective servants, brewing or making such guile of beer or ale, shall refuse to make such declaration as aforesaid, such gauger or gaugers shall charge and return the whole of such guile to be strong, and such brewers shall pay the duties thereof accordingly; and shall also forfeit and lose, for every barrel of beer or ale contained in such guile, the sum of twenty shillings: and in case any common brewer, or his respective servant or servants, after such declaration made as aforesaid, shall make any increase of strong beer or strong ale, or two penny beer or ale, so declared by any ways or means whatsoever; or shall mix his beer or ale of one guile or brewing with any beer or ale of any other guile or brewing, or with small beer or returned drink, or with water, or by any other ways or means whatsoever; or in case such gauger or gaugers shall find any beer, ale, or worts, of the same guile laid off, over and above the quantity so declared as aforesaid; such brewers shall forfeit and lose for every barrel so increased or mixed, laid off, or found over and above the quantity so declared as aforesaid, the sum of five pounds; and the servant or servants of such brewer, or other person or persons, and every of them, who was or were any ways concerned, or aiding, or assisting, in making any such encrease or mixture after the said declaration, or in laying off any such beer or ale, or worts, of such guile, before such declaration made as aforesaid, shall forfeit and lose for every barrel so encreased, mixed, or laid off,

off, the sum of twenty shillings; and in default of payment thereof, shall suffer three months imprisonment; unless it shall appear, that such encrease or mixture was made by adding to, or mixing with the same, any beer or ale that was left in his or her brewhouse of a former guile of his or her brewing; and unless it shall also appear, that such encrease or mixture was added or made in the sight and view of the proper gauger or officer.

XXVII. And whereas by an act of parliament made and passed in the eighth and ninth years of his Majesty King *William* the third, intituled, *An act for repealing a clause in a former act relating to party guiles, and for the better preventing frauds and abuses of brewers and others chargeable with the duties of excise*; it is, amongst other things, enacted, that if any common brewer shall, at any time after the tenth day of *April*, which was in the year of our lord one thousand six hundred and ninety seven, without notice first given at the next office, erect or set up any tun, batch, float, cooler, or copper, or shall alter or enlarge any tun, batch, float, cooler, or copper, already erected or set up, or shall have or keep any private or concealed tun, batch, float, cooler, or copper, other than such as are openly discovered and known to be commonly used in his brewhouse, or place of brewing; every such brewer shall forfeit and lose for every tun, batch, float, cooler, and copper, so erected, set up, altered, or enlarged, kept private or concealed, without such notice given as aforesaid, the sum of two hundred pounds: And whereas it very frequently happens that brewers do alter the situation and position of such of their utensils in their own favour, and in prejudice to the revenue, without giving any such notice, whereby it is very difficult, and some times impossible, for the gauger or officer to ascertain the true dips, and the quantity of the liquor contained therein, and thereby the good intent of the said act is greatly defeated and rendered ineffectual: for remedy whereof, be it therefore enacted by the authority aforesaid, that if any common brewer shall, from and after the said fifth day of *July*, one thousand seven hundred and sixty five, alter the situation or position of any tun, batch, float, cooler, or copper, after the same hath been set up and fixed, without first giving notice thereof in writing to the officer of the division or place appointed to survey, gauge, and take an account of his beer, ale, or worts; or shall place any boards, stone, wood, or any other materials, at, in, or upon, the dipping place or places of any such tun, batch, float, cooler, or copper, or shall by any other ways or means prevent or hinder such gauger or officer from taking true dips and gauges of such beer, ale, or worts, every such brewer shall, for every such offence, forfeit and lose the sum of twenty pounds.

XXVIII. And whereas by a clause in an act of parliament passed in the eighteenth year of the reign of his late Majesty King *George* the second, intituled *An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great Britain, and for granting to his Majesty certain other inland duties in lieu thereof; and for the better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one county into another*; reciting, that whereas by the laws then in force concerning the duties of excise, and other duties under the management of the commissioners of excise, in that part of *Great Britain* called *England*, all forfeitures and offences made and committed within the immediate limits of the chief office in *London*, were to be heard, adjudged, and determined, by the chief commissioners and governors of excise; and all such forfeitures and offences made and committed within all or any other the counties, cities, towns, or places, in *England*, were to be heard and determined, by any two or more of the justices of the peace, residing near to the place where such forfeitures should be made, or offence committed; and reciting also, that many persons chargeable with duties of excise, or other duties under the management of the said commissioners, or incurring penalties by offences against the said laws, did frequently avoid prosecutions for the same, by removing out of the jurisdiction wherein such duties were charged, or offence committed, to the great prejudice of the revenue, and discouragement of

and for non-payment to be committed for 3 months.

Recital of clause in act 8 & 9 Will. III.

Common brewer altering the situation or position of his brewing utensils, without giving notice to the proper officer, or placing any thing in the dipping place, &c. to prevent the taking the true gauge, forfeits 20*l*.

Recital of clause in act 18 Geo. II.

Powers and provisions enacted by the last recited clause, to be put in execution against all persons committing offences against any acts concerning the duties of excise.

Where foreign spirits shall be brought into any part of Great Britain in vessels of 100 tons burthen, or under,

such spirits are liable to forfeiture, together with the vessel, &c. and may be seized, and sold, as forfeited goods, and vessels under 50 tons burthen, may by act
3 Geo. III.

of the fair traders: for remedy whereof, it was by the said act enacted, that from and after the twenty fourth day of *June*, one thousand seven hundred and forty five, it should and might be lawful for the said commissioners and justices respectively within whose jurisdiction any person charged with any of the said duties, or who should have committed any offence against the said laws, or any of them, or against the said act, should be found, to summon, hear, adjudge, and determine, and issue any process or warrant, in the same manner as such commissioners might then do, in case of such offences as were committed within their respective jurisdictions; and in case the said commissioners or justices should, upon any judgement given by them respectively, issue a warrant or warrants of distress, and the person or persons authorized to execute such warrant, or any of them, should make a return thereto, that no sufficient distress could be found, then it should and might be lawful for the said commissioners and justices respectively, within whose jurisdiction the party should at any time be found against whom such warrant should have been issued, upon producing to them such warrant and return thereof, to commit such offender to the next county gaol, till satisfaction should be made: And whereas, since the passing of the said clause, divers other rates and duties of excise, and other rates and duties, have by virtue of several acts of parliament been put under the management of the respective commissioners of excise in *England* and *Scotland*; and it is proper that the provisions in the last recited clause should be extended to all and every law and laws concerning the duties of excise, or other duties under the management of the respective commissioners of excise in *England* and *Scotland*; be it therefore declared and enacted by the authority aforesaid, that all and every the powers, authorities, provisions, and directions, enacted by the said last recited clause, shall and may, from and after the fifth day of *July*, one thousand seven hundred and sixty five, be used, practised, applied, and put in execution, against all and every person or persons who shall commit any offence or offences against any act or acts of parliament concerning the duties of excise, or any other duties under the management of the respective commissioners of excise in *England* and *Scotland* for the time being, in as full and effectual manner, as if the said powers, authorities, provisions, and directions, had been enacted in the body of each respective act; any law, statute, or usage, to the contrary in any wise notwithstanding.

XXIX. And whereas the laws already made to prevent the clandestine importing and landing of foreign brandy, rum, strong waters, or other spirits, in small vessels, which hover upon the coasts of this kingdom, have been found insufficient for that purpose; be it further enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and sixty five, if any foreign brandy, arrack, rum, strong waters, or spirits of any kind whatsoever, shall be imported or brought from any part of *Europe*; or from and after the first day of *December*, one thousand seven hundred and sixty five, shall be imported or brought from any part of *Asia*, *Africa*, or *America*, into *Great Britain*, or into any port, harbour, haven, or creek thereof, in any ship, vessel, or boat, of the burthen of one hundred tons, or under (except only for the use of the seamen then belonging to and on board such ship, vessel, or boat, not exceeding two gallons for every such seaman) every such ship, vessel, or boat, with all her tackle, furniture, and apparel, and also all such brandy, arrack, rum, strong waters, or spirits, or the value thereof, shall be forfeited and lost; and shall and may be seized, prosecuted, condemned, and disposed of, in the same manner as other forfeited goods and ships or vessels, not exceeding fifty tons burthen, are directed to be seized, prosecuted, condemned, and disposed of, by an act made in the third year of the reign of his present Majesty, intituled, *An act for the further improvement of his Majesty's revenue of customs; and for the encouragement of officers making seizures; and for the prevention of the clandestine running of goods into any part of his Majesty's dominions.*

XXX. And it is hereby further enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and sixty five, no foreign

foreign spirits called *Geneva*, and that from and after the first day of *December*, one thousand seven hundred and sixty five, no rum shall be imported or brought into *Great Britain*, in any vessel or cask which shall not contain sixty gallons at the least (excepting only for the use of the seamen then belonging to and on board the ship or vessel in which the same shall be imported, not exceeding two gallons for each seaman) on forfeiture thereof, to be seized, prosecuted, and divided, in the manner herein before mentioned.

No geneva or rum may be imported in less than 60 gallon casks,

on forfeiture thereof;

XXXI. Provided always, that in case it shall be made appear to the satisfaction of the commissioners of his Majesty's customs in *England* or *Scotland* respectively, that any rum, being the produce or manufacture of any of his Majesty's dominions in *America*, shall be imported directly from thence in small casks, without fraud or concealment, either for the use of the master in the voyage, or for the private use of merchants or traders so importing the same, or designed as presents, and not by way of merchandize; that then, and in every such case, it shall and may be lawful for the said respective commissioners, if they think proper, to admit such rum to an entry, and cause the duties thereof to be accepted instead of the forfeiture thereof before mentioned; any law, custom, or usage, to the contrary notwithstanding.

except *British* made rum from the plantations, imported directly from thence, and designed for private use, which may be admitted to entry, and to pay the duties.

XXXIII. And whereas tobacco, rum, and other goods, are shipped for exportation to the island of *Faro* or *Ferro*, being part of the dominions of the king of *Denmark*, with no other intent than fraudulently to reland the same on the coasts of *Great Britain* or *Ireland*; which practices, if not prevented, will greatly diminish his Majesty's revenues of customs, and be very prejudicial to the fair traders: for remedy whereof, be it further enacted by the authority aforesaid, that no drawback or bounty shall be allowed for any goods whatsoever, which, from and after the fifth day of *July*, one thousand seven hundred and sixty five next, shall be exported from *Great Britain* or *Ireland*, to the said islands of *Faro* or *Ferro*; nor shall any cocket or clearance be granted for the exporting to the said islands any goods which are prohibited to be worn or used either in *Great Britain* or *Ireland*; any law, custom, or usage, to the contrary notwithstanding.

No drawback or bounty to be allowed for any goods exported from *Great Britain* or *Ireland* to the islands of *Faro*; nor cocket granted for exporting prohibited goods thither.

XXXIV. And be it further enacted by the authority aforesaid, that if any merchant or other person shall enter any goods for exportation to foreign parts, other than to the said islands of *Faro* or *Ferro*, in order to obtain the drawback or bounty for the same; or if any goods which are prohibited to be worn or used in *Great Britain* or *Ireland*, shall be entered for exportation to foreign parts, other than to the said islands of *Faro* or *Ferro*; and such goods shall nevertheless be carried to the said islands, and landed there contrary to the true intent and meaning of this act; that then, and in every such case, the drawback or bounty paid or to be paid for the same, shall be forfeited; and the exporter of such goods, and the master of the ship or vessel on board which the same were laden and exported, and every person concerned or assisting in the exportation or landing of the said goods, whether any drawback or bounty has been or is to be paid for the same or not, shall forfeit treble the value of the goods; and the ship or vessel on board which such goods were laden and exported, with all her tackle, furniture, and apparel, shall also be forfeited, and shall and may be seized and prosecuted by any officer of the customs or excise in *Great Britain* or *Ireland*; and the several penalties and forfeitures herein before mentioned, shall and may be sued for and recovered in such and the like manner, as any forfeiture incurred by any law of the revenue may be sued for and recovered in the kingdoms of *Great Britain* or *Ireland* respectively; one moiety of which penalties and forfeitures (after deducting the charges of prosecution) shall be to the use of his Majesty, his heirs, and successors; and the other moiety to such officer of the customs or excise as shall sue or prosecute for the same.

Penalty of entering goods for exportation to foreign parts, other than the islands of *Faro*, in order to obtain the drawback or bounty; and also prohibited goods so entered; and afterwards landing the same at *Faro*, is forfeiture of the bounty, and treble value of the goods, together with the vessel.

XXXV. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July*, one thousand seven hundred and sixty five, the said islands of *Faro* or *Ferro* shall be added to, and included in, the oath upon all

The islands of *Faro* to be included in the oath upon

debentures
for goods ex-
ported.

No coffee to
be imported
in less pack-
ages than
112 lb. neat
coffee,

on penalty of
forfeiture.

Recital of
clause in act
10 Geo. I.

Importer of
coffee, tea, or
cocoa nuts, is
to enter the
same within
30 days after
report made
at the custom
house of the
ship's arrival,
&c. pursuant
to act 13 & 14
Geo. II. and is
to duly land
the same, to
be put in the
King's ware-
houses, on for-
feiture there-
of;

all debentures for goods exported, whereon the exporter is to swear, that such goods are not landed or intended to be landed in *Great Britain* or *Ireland*.

XXXVI. And, for preventing the frauds frequently used in importing coffee in small quantities, whereby the same is more easily conveyed away without payment of any duties for the same; be it hereby enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and sixty five, no coffee shall be brought or imported from any part of *Europe*; or from and after the first day of *December*, one thousand seven hundred and sixty five, shall be brought or imported from any part of *Asia*, *Africa*, or *America*, into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship or vessel, from any place or places whatsoever beyond the seas, otherwise than in cask, chest, case, bag, or other package, each cask, chest, case, bag, or other package whereof, shall contain one hundred and twelve pounds of neat coffee at the least, to be stowed openly in the hold of such ship or vessel importing the same; on pain to forfeit all the coffee so brought or imported contrary to this act, with the package containing the same, which shall and may be seized by any officer of the customs or excise.

XXXVII. And whereas by an act of parliament passed in the tenth year of the reign of his Majesty King *George* the first, intituled, *An act for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate, and cocoa paste imported; and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee, tea, and cocoa nuts imported; and for granting relief to Robert Dalziel, late earl of Carnwath*; it was, amongst other things, provided and enacted, that from and after the twenty fourth day of *June*, one thousand seven hundred and twenty four, all coffee, tea, and cocoa nuts, imported into the kingdom of *Great Britain* from any foreign parts, upon the entry thereof at the custom-house, and paying or securing the several subsidies and additional imposts which should then remain due thereon, should be forthwith carried or put into such warehouse or warehouses as should be for that purpose provided, at the charge of the respective importer or importers of such coffee, tea, and cocoa nuts, and shall be approved of by the commissioners of his Majesty's customs, or the major part of them, for the time being: And whereas several persons have refused or neglected, for a long time after the importation of such coffee, tea, and cocoa nuts, to make due entry thereof, and to pay or secure the several subsidies and additional imposts due thereon, and have insisted to keep the same on board, by which means the revenue of excise hath been unnecessarily put to a very considerable expence, by keeping tidemen on board the ships; and great opportunities are also obtained for embezzling or running on shore all or part of the said coffee, tea, and cocoa nuts, without payment of any duties for the same, notwithstanding the utmost care and vigilance of the officers of excise to prevent the same; for remedy whereof, be it hereby enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and sixty five, the importer or importers of any coffee, tea, or cocoa nuts, imported into *Great Britain*, within thirty days next after the master or purser, for that voyage, of the ship or vessel wherein the said coffee, tea, or cocoa nuts, shall be imported or brought into the kingdom of *Great Britain*, shall have, or ought to have, made a just and true entry or report, upon oath, of the burthen, contents, and lading, of such ship or vessel, in pursuance of the directions of the statute made in the thirteenth and fourteenth years of the reign of King *Charles* the second, intituled, *An act for preventing frauds and regulating abuses in his Majesty's customs*, shall make due entry thereof, with an officer of the excise, to be appointed by the respective commissioners of excise in *England* and *Scotland* for that purpose, and land the same, to be put in the warehouses as aforesaid, on pain to forfeit, for every neglect or refusal to make such entry, or to land the same according to the directions of this act, all such coffee, tea, and cocoa nuts, with the package wherein the same shall be contained on

on board such ship or vessel, belonging to such importer or importers of the same so neglecting or refusing, which shall and may be seized by any officer or officers of the excise.

XXXVIII. Provided always, and it is hereby enacted and declared by the authority aforesaid, that the last-mentioned provision shall not extend, or be construed to extend, to any coffee or tea imported, or to be imported, by the *East India* company.

but this is not to extend to any tea or coffee imported by the *East India* company.

XXXIX. And whereas in cases where any person or persons is or are at liberty to export to foreign parts any wares or merchandizes, subject to the duties under the management of the commissioners of excise, such person or persons is or are required, by the laws now in being, to make proof upon oath or by affirmation, that the duty of such wares or merchandizes hath been paid or secured, according to the several acts by which such duty is respectively laid upon such wares or merchandizes; which oath or affirmation the collector, who received the said duty, is thereby required and impowered to administer; and also to give to such person or persons *gratis* a certificate or certificates, expressing the kinds and weights of such wares or merchandizes, and the duties paid for the same: and whereas it frequently happens, that such collectors are absent from home, in the execution of other parts of their duty, when such persons, so intending to export such wares or merchandizes, do apply, in order to make such proof upon oath, or by affirmation, and to receive such certificate, by which means such persons are prevented from or greatly delayed in the exportation of such wares or merchandizes; be it therefore enacted by the authority aforesaid, that from and after the said fifth day of *July*, one thousand seven hundred and sixty five, it shall and may be lawful for such person or persons, as shall be appointed by the commissioners of excise in *England* and *Scotland* respectively for the time being, or the major part of them respectively, within their several districts, to administer such oath or affirmation, in the absence of the respective collectors, to the persons so applying for the same, in order to export such wares and merchandizes as aforesaid; and to give *gratis* to such person such certificate or certificates, so required by the several acts by which such duty is respectively laid upon such wares or merchandizes, in such manner as the collectors of excise are now by law required and impowered to do.

Persons specially appointed by the commissioners of excise may, in the absence of the collector, administer the oath required to be taken on the exportation of goods liable to the duties of excise, and grant proper certificates.

XL. And whereas it is expedient that the like provisions which are made by law to prevent the clandestine landing of tea, and foreign spirituous liquors, from vessels hovering upon the coast of *Great Britain*, should be extended to coffee, and such goods as are liable to forfeiture upon being imported into this kingdom; be it therefore enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and sixty five, where any ship or vessel whatsoever coming or arriving from foreign parts, and having on board twenty pounds weight of coffee, or any goods whatsoever which are liable to forfeiture by any act of parliament now in force, upon being imported into *Great Britain*, shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting, unless in case of unavoidable necessity and distress of weather, of which necessity and distress the master, purser, or other person having or taking the charge or command of such ship or vessel, shall give notice to, and make proof of, before the collector or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port; all such goods, together with the chests, boxes, casks, and other package whatsoever, containing the same goods, or the value thereof, shall be forfeited and lost, whether bulk shall then have been broken or not; and the ship or vessel, on board which such goods shall be so found, with all her tackle, furniture, and apparel, shall also be forfeited and lost, provided such ship or vessel doth not exceed the burthen of fifty tons; and the same shall and may be seized, prosecuted,

Vessels not exceeding 50 tons burthen, arriving from foreign parts, found hovering on the coast, having 20 lb. of coffee, or other goods on board liable to forfeiture,

may be seized; and the vessels and goods are confiscated,

and are to be
disposed of as
directed by
act 3 Geo. III.

Where officers
shall make
seizures pur-
suant to this
act, or act
3 Geo. II. on
board any
vessel, and not
seize and pro-
secute the
ship, or shall
make seizures
on shore, and
not seize and
prosecute the
cattle and
carriage, &c.
employed in
running the
same, and dis-
cover the per-
sons concern-
ed therein;
they are to re-
ceive, instead
of a moiety,
but one third
of the produce
arising by the
sale; the rest
to go to the
crown.

Persons ob-
structing, &c.
officers in the
execution of
their duty,
forfeit 20l.

How all fines,
penalties, and
forfeitures,
for which no
other provi-
sion is made,
are to be sued
for, recover-
ed, or miti-
gated,

and applied.

cuted, condemned, and disposed of, in the same manner as other forfeited goods, and ships or vessels not exceeding fifty tons burthen, are directed to be seized, prosecuted, condemned, and disposed of, by an act made in the third year of the reign of his present Majesty, intituled, *An act for the further improvement of his Majesty's revenue of customs; and for the encouragement of officers making seizures; and for the prevention of the clandestine running of goods from any part of his Majesty's dominions.*

XLI. And, in order to prevent any collusive agreements between the officers of his Majesty's customs or excise making seizures, and the owners or other persons concerned in the importing or landing any goods liable to forfeiture, it is further enacted by the authority aforesaid, that, from and after the fifth day of July, one thousand seven hundred and sixty five, if any officer of the customs or excise, or other person authorized to make seizures, shall seize any goods as forfeited by this act; or any tea, foreign brandy, arrack, rum, strong waters, or spirits, as forfeited by an act made in the ninth year of the reign of his late Majesty King George the second, intituled, *An act for indemnifying persons who have been guilty of offences against the laws made for securing the revenues of customs and excise, and for enforcing those laws for the future;* on board any ship or vessel whatsoever, and shall not seize and prosecute the ship or vessel on board which such goods shall have been brought, found, or seized; or if any such officer or officers shall seize any goods, wares, or merchandizes whatsoever, which shall have been unshipped, landed, removed, or carried, contrary to law, and shall not also seize and prosecute the boat, vessel, cart, horse, or other cattle or carriage, made use of in the removing, carrying, or conveying of such goods; and shall not discover to the commissioners of his Majesty's customs or excise the persons concerned in unshipping or receiving such goods, so that they may be prosecuted for the penalties incurred by law for such offences; such officer and officers shall, in each and every such case, in lieu and instead of the moiety or share which he or they is or are now intituled to by law upon the condemnation of such goods, be intituled to no more than one third part of the net produce arising by the sale of such goods; and the remaining two thirds shall be to the use of his Majesty, his heirs, and successors; any law, custom, or usage, to the contrary notwithstanding.

XLV. And whereas it is necessary that the penalty inflicted by an act made in the first year of the reign of Queen Anne, upon persons obstructing the officers, for the said duties, in the execution of their offices, or of the powers given by the said act, or any law relating to the said duties then in force, should be extended to persons guilty of the like offences against this or any other act relating to the said duties; be it further enacted, that if any person or persons shall obstruct or hinder any officer or officers, for the said duties, in the execution of his or their offices, or of the powers given them by this act, or any other law relating to the said duties, or shall beat or abuse the said officers, or any of them, in the execution of his or their offices; such person and persons shall, for every such offence, forfeit and lose the sum of twenty pounds.

XLVIII. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, inflicted by this act, and for which no other directions are before particularly given, shall be sued for, recovered, levied, or mitigated, in manner following; that is to say, for all offences committed against any of the provisions herein before contained, with respect to the duties under the management of the commissioners of excise, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, levied, or mitigated, by any law or laws of excise; or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland respectively; and that in all cases where it is not otherwise directed by this act, one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs, or successors, and the

the other moiety to him or them who shall discover, inform, or sue for the same.

XLIX. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing by him or them done or executed in pursuance of this act, or of any other act of parliament relating to his Majesty's revenues of customs, excise, or salt duties, the defendant or defendants in such action or suit shall and may plead the general issue, and give the said act and the special matter in evidence, at any trial to be had thereupon, and that the same was done in pursuance and by the authority of such act; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs. General issue
Treble costs.

Anno

Anno quinto

GEORGE III. Regis.

C A P. XXXIX.

An Act for more effectually preventing the Mischiefs arising to the Revenue and Commerce of Great Britain and Ireland, from the Illicit and Clandestine Trade to and from the Isle of Man.

Preamble, reciting clause in Act 7 Geo. I.

WHEREAS by an act of Parliament made in the seventh year of the reign of King George the first, intituled, *An act for the further preventing his Majesty's subjects from trading to the East Indies under foreign commissions; and for encouraging and further securing the lawful trade thereto; and for further regulating the pilots of Dover, Deal, and the Isle of Thanet*; it is, amongst other things, enacted, that no commodity of the growth, product, or manufacture, of the *East Indies*, or other places beyond the *Cape of Good Hope*, shall be imported or carried into the islands of *Jersey, Guernsey, Alderney, Sark, or Man*, or other places in the said act mentioned, but such only as shall be *bona fide*, and without fraud, laden and shipped in *Great Britain*, in ships navigated according to law, under the penalty of forfeiting all such goods, or the value thereof, together with the ship or vessel in which they shall be imported, with all her guns, tackle, furniture, ammunition, and apparel, to be seized and prosecuted as in the said act is directed: and whereas great quantities of tea and other goods of the product or manufacture of the *East Indies*, and other places beyond the *Cape of Good Hope*, are imported from foreign parts, and landed in the *Isle of Man*, contrary to the said in part recited act of parliament; which goods, as well as great quantities of brandy and other foreign liquors, are brought from the said *Isle of Man*, and clandestinely run ashore in this kingdom, to the great prejudice of the trade and revenues thereof: to prevent which practices for the future, and to render the said act, as well as several other acts of parliament relative to the trade and revenues of this kingdom, more effectual; may it please your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the first day of *June*, one thousand seven hundred and sixty five, all and every officer and officers of his Majesty's customs and excise shall have the same powers and authorities for visiting and searching of ships and vessels in any bay, harbour, river, creek, or other place, in, of, or belonging to, the said *Isle of Man*, as are by any act of parliament provided for such officers visiting and searching ships or vessels within the ports or on the coasts of *Great Britain*; and to seize and secure, either on the land or water, in the manner directed or allowed by the several acts of parliament in force in *Great Britain*, any goods which have been brought or imported into the said *Isle of Man*, contrary to this or to any other act of parliament, or which shall be landed there, without payment of any duties which may be due and payable to his Majesty, his heirs, and successors.

Power given to the officers of the customs and excise to visit and search ships in the *Isle of Man*,

and to seize contraband goods.

And

And it is hereby further enacted by the authority aforesaid, that from and after the first day of *June*, one thousand seven hundred and sixty five, no wrought silks, bengalls, and stuffs mixt with silk or herba, of the manufacture of *Persia*, *China*, or *East India*, nor callicoes painted, dyed, printed, or stained there, nor any cambricks or *French* lawns, shall be exported from *Great Britain* to the *Isle of Man*; and if any such goods shall be shipped or laden, or shall be concealed in the same package with any other goods which are entered for, or are intended to be laden on board any ship or vessel bound from *Great Britain* to the said *Isle of Man*, such goods shall be forfeited, as well as the goods contained in the same package therewith, whether the same shall be shipped or laden, or not; and shall and may be seized and prosecuted by any officer of his Majesty's customs.

Prohibited goods imported thither from *Great Britain*,

may be seized; and are forfeited, together with the package.

And it is further enacted, that the *Isle of Man*, shall be added to, and included in, the bond which is now by law required to be given, that such goods shall be duly exported, and not relanded again in any part of *Great Britain*.

Isle of Man to be included in the bond to be given on exportation of such goods from *Great Britain*.

And it is hereby further enacted by the authority aforesaid, that from and after the first day of *July*, one thousand seven hundred and sixty five, no foreign brandy, arrack, rum, strong waters, or spirits whatsoever, shall be imported or carried into the *Isle of Man*, but such only as shall be *bona fide*, and without fraud, laden and shipped in *Great Britain*, and carried thither directly from thence, upon the forfeiture of such goods, or the value thereof, together with the ship or vessel in which they shall be imported or carried, with all her guns, furniture, ammunition, tackle, and apparel, to be seized and prosecuted as is hereafter directed.

No foreign brandy or spirits to be imported into the said *Isle*, but from *Great Britain* directly; on forfeiture of the goods and vessel.

And it is hereby further enacted by the authority aforesaid, that from and after the twenty ninth day of *September*, one thousand seven hundred and sixty five, no rum, or other spirits, shall be shipped or laden on board any ship or vessel in any *British* colony or plantation in *America*, but on condition that the same shall not be carried to, or landed in, the *Isle of Man*, under the like securities, penalties, and forfeitures, as are prescribed and mentioned in two acts of parliament made in the twelfth and twenty fifth years of the reign of King *Charles* the second, the former intituled, *An act for the encouraging and increasing of shipping and navigation*, and the latter intituled, *An act for the encouragement of the Greenland and Eastland trades, and for the better securing the plantation trade*, or either of them, with respect to the goods in those acts particularly enumerated; any law, custom, or usage, to the contrary notwithstanding.

Spirits shipped in *America* to be conditioned not to be landed in the *Isle of Man*;

under the penalties of acts 12 & 25 *Car. II.*

And it is hereby further enacted by the authority aforesaid, that from and after the first day of *June*, one thousand seven hundred and sixty five, no foreign brandy, arrack, rum, strong waters, or spirits whatsoever, shall be exported from the *Isle of Man*, or carried coastwise from one part of the said *Isle* to another, in any ship or vessel of less burthen than one hundred tons; nor in any vessel or cask under sixty gallons (except only for the use of the seamen then belonging to, and on board, such ship or vessel, not exceeding two gallons for each seaman) nor shall any wine be imported into, or exported from, the said *Island*, or carried coastwise from one part of the said *Island* to another, in any vessel or cask that shall contain less than twenty five gallons, nor of any ship or vessel of less burthen than one hundred tons (upon forfeiture of all such goods, together with the ship or vessel, and all her tackle, furniture, and apparel, to be seized and prosecuted as herein after is directed.)

No foreign spirits to be exported from the said *Island*, or carried coastwise in casks under 60 gallons;

or wines to be imported, or exported, or carried coastwise, in casks under 25 gallons, and in ships not less than 100 tons; on forfeiture of the ship and goods.

Vessels found
hovering on
the coast, &c.
with prohibit-
ed goods on
board,

are liable to
forfeiture, to-
gether with
the goods.

No spirits to
be imported
into *Great Bri-
tain* from the
Isle of Man.

Vessels coming
from thence,
with spirits or
prohibited
goods on
board, or
found hover-
ing on the
coast,

are liable to be
forfeited, to-
gether with
the goods.

Seizures
where to be
secured and
prosecuted.

And be it further enacted by the authority aforesaid, that from and after the first day of *July*, one thousand seven hundred and sixty five, where any ship or vessel whatsoever, having on board any goods, which by this or any other act of parliament passed in *Great Britain*, are made liable to forfeiture for being brought or imported into, or exported from, or carried coastwise in the *Isle of Man*; or where any ship or vessel arriving from *Great Britain*, having on board any goods prohibited to be exported from thence into the *Isle of Man*, shall be found in any bay, harbour, river, or creek, of or belonging to the said *Isle of Man*; or at anchor, or hovering within three leagues of the shores thereof; or shall be discovered so to have been (unless in case of unavoidable necessity and distress of weather, of which necessity and distress, the master, purser, or person, having or taking the charge or command of such ship or vessel, shall, immediately after the arrival of such ship or vessel into any bay, harbour, river, or creek, of or belonging to the said *Isle of Man*, give notice and make proof of before the collector or other chief officer of the customs resident at the nearest port in the said island) all such goods, together with the ship or vessel in which the same shall be found, with all her guns, tackle, furniture, ammunition, and apparel, shall be deemed and taken to be forfeited within the intent and meaning of this and such other acts, whether bulk shall then have been broken or not, and shall and may be seized by any officer or officers of the customs or excise.

And be it further enacted by the authority aforesaid, that from and after the first day of *June*, one thousand seven hundred and sixty five, no brandy, rum, strong waters, or spirits, of any kind whatsoever, shall be brought or imported from the *Isle of Man* into *Great Britain*, or *Ireland*, upon any pretence whatsoever; and where any ship or vessel coming or arriving from the said *Isle of Man*, and having on board any such brandy, rum, strong waters, or spirits (except only for the use of the seamen then belonging to and on board such ship or vessel, not exceeding two gallons for each seaman) or any other goods or commodities which are prohibited to be imported from thence into *Great Britain* or *Ireland*, shall be found at anchor, or hovering within the limits of any of the ports of *Great Britain* or *Ireland*, or within three leagues of the shores thereof, or shall be discovered so to have been, and not proceeding on her voyage, wind and weather permitting, unless in case of unavoidable necessity and distress of weather; of which necessity and distress, the master, purser, or other person, having or taking the charge or command of such ship or vessel, shall give notice to, and make proof of, before the collector or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port) all such goods, together with the ship or vessel in which the same shall be so brought or imported, or on board which such goods shall be found as aforesaid, with all her guns, tackle, furniture, ammunition, and apparel, shall be forfeited (whether bulk shall then have been broken or not) and the same shall and may be seized and sued for by any officer or officers of the customs or excise.

And it is hereby further declared and enacted by the authority aforesaid, that all seizures made in pursuance of the powers given by this act, shall and may be brought to any port in *Great Britain* or *Ireland*, or into any port in the *Isle of Man*, and shall and may be prosecuted in any of his Majesty's courts of record at *Westminster* or *Dublin*, or in the court of *Exchequer* in *Scotland*, or in any courts to be holden in his Majesty's name, or by virtue of his authority, in the said *Isle of Man*, at the election of the informer or prosecutor, and

after condemnation, disposed of and divided in the same manner, and by the same rules, regulations, and restrictions, as are prescribed and practised in respect to seizures made in *Great Britain*: And all the powers, provisions, articles, and clauses, in any act of parliament contained for the indemnity, ease, benefit, or relief of officers of the customs or excise, making seizures in *Great Britain* or *Ireland* respectively, shall be observed, applied, practised, and put in execution, as well with respect to any seizure or prosecution made or carried on in pursuance of this act, as with respect to any action, suit, or prosecution, that may be brought or commenced against any officer or officers of the customs or excise, for any thing done in pursuance thereof, as fully and effectually to all intents and purposes as if the same were particularly and at large re-enacted in the body of this present act.

And it is hereby further enacted by the authority aforesaid, that from and after the first day of *June*, one thousand seven hundred and sixty five, if any ship or vessel liable to seizure, either for importing any goods into, or exporting any goods from the said *Isle of Man*, or for having any goods on board, contrary to this act, shall, at the time of seizure, be laden with any goods which are not liable to forfeiture, it shall and may be lawful for the officer seizing such ship or vessel, to bring such last-mentioned goods, with the vessel in which the same shall be laden as aforesaid, to *Great Britain* or *Ireland*, or into any of the ports of the said *Isle of Man*, and to secure such goods in his Majesty's warehouses until such time as the owner or proprietor of such goods, or the master of the vessel, or some other person duly authorized by letter of attorney from such owner or proprietor, attested by a notary public in the usual form, shall apply for the same to the respective commissioners of the customs or excise at *London* or *Edinburgh*, or to the commissioners of the revenue at *Dublin*, or to the collector or other principal officer of the customs or excise by whom the goods shall be secured; and such goods shall be thereupon delivered to the person so applying; to be disposed of as by law he may, upon giving a receipt for the same; and the officer seizing such ship or vessel, or any person acting in his aid or assistance, or in securing such goods, shall not be liable to any action, suit, or prosecution, on account of the stoppage or detention of such goods.

Provided always, and it is hereby further enacted, that in case no application shall be made for such goods as aforesaid, within the space of twenty days after the same shall be secured in his Majesty's warehouse, the said respective commissioners of the customs or excise in this kingdom, or the commissioners of the revenue in *Ireland*, shall, with all convenient speed, cause the name or description of the vessel on board which such goods were laden, with the names of the master or commander thereof, and of the officer by whom she was seized, and the port to which she was brought, to be published for three several weeks successively in the *London Gazette*, if such goods shall be secured in any port of *England*, and in any public news paper printed at *Edinburgh*, if the goods shall be secured in *Scotland*, and in the *Dublin Gazette*, if the said goods shall be secured in any port within the kingdom of *Ireland*; and if it shall appear to the said respective commissioners, by any papers on board the vessel, to whom the said goods are consigned, the said respective commissioners shall cause the like notice to be transmitted to such consignee, by the common post; and in case the said goods shall be brought to the said *Isle of Man*, and secured there, the collector, or other principal officer of the customs or excise, by whom the same shall be secured, shall cause the like notice to be affixed to the castle in *Castle Town*, and to the public market-house in the town of *Douglas*; and

Licensed goods found on board vessels liable to seizure,

are to be lodged in the King's warehouses, till claimed;

and the officer is indemnified.

If no claim be made within 20 days,

the goods are to be advertised;

and notice sent to the consignee, if known;

and if not
claimed with-
in 6 months,

they are to be
publicly sold,
and the duties
and charges
to be paid
thereout.

Where the
goods shall be
perishable,
they may be
sold forth-
with.

Vessels sailing
from *Great
Britain or Ire-
land*, for *A-
frica*, &c. to
give bond and
surety,

conditioned
not to take in
any goods or
stores at the
Isle of Man,
nor out of any
vessel from
thence.

Penalty on of-
ficers guilty of
any corrup-
tion, fraud, or
collusion, in
the execution
of their duty;

and on persons
offering
bribes,
or obstructing
or assaulting
them;

or assisting in
running of
goods, &c.

and if no application shall be made as aforesaid, for such goods, with-
in the space of six months after such notice has been given, published,
and transmitted, in the manner before directed, it shall and may be law-
ful for the said respective commissioners of the customs and excise in
Great Britain, and the commissioners of the revenue in *Ireland*, and the
collector or other principal officer of the customs or excise by whom
the said goods are secured in the *Isle of Man*, to cause the said goods
to be publicly sold by auction or inch of candle to the best advantage,
and to apply the produce thereof, first, to or towards the charges of ware-
house room, and other charges that shall arise thereon; next, to the cu-
stoms and duties that shall or may be due and payable for such goods;
and the overplus (if any) to the proprietor or other person authorized to
receive the same.

Provided always, that in case the said goods, or any part there-
of, shall be perishable in their nature, it shall and may be lawful for the
said respective commissioners and officers aforesaid, to cause the same to be
forthwith sold, and the produce disposed of and applied in the manner
herein before directed.

And it is hereby further enacted by the authority aforesaid, that
from and after the first day of *June*, one thousand seven hundred and
sixty five, for every ship or vessel that shall set sail out of or from
Great Britain or *Ireland*, for any part of *Africa*, or any of his Majesty's
dominions out of this realm, sufficient bond shall be given, with one
surety besides the master, to the collector or other principal officer of
the customs of the port or place from whence the said ship or vessel
shall depart, to the value of one thousand pounds, if the said ship
or vessel shall be of less burthen than one hundred tons, and of the
sum of two thousand pounds, if the ship shall be of greater burthen,
with condition that such ship or vessel shall not, during the course of
the voyage, take on board any stores, goods, or merchandizes what-
soever, at the *Isle of Man*, nor out of or from any ship, vessel, or boat,
at sea or elsewhere, any stores, goods, or merchandizes, which shall have
been brought from thence; which bond shall continue in force for one
year, from and after the completion of the voyage; and in case no
fraud shall appear within that time, it shall and may be lawful for the
respective commissioners of his Majesty's customs in *Great Britain*, or the
commissioners of the revenue in *Ireland*, or any three or more of them, to
direct the said bond to be delivered up.

And it is hereby further enacted by the authority aforesaid, that
from and after the first day of *June*, one thousand seven hundred and
sixty five, all officers acting in the execution of this act shall be sub-
ject to the same penalties, forfeitures, and disabilities, for any corrup-
tions, frauds, connivances, concealments, or collusive agreements, in
breach of their duty, as they would be liable to if such offences were
committed in *Great Britain*: And that every person who shall give or
offer to give any bribe to such officer or officers; or shall make any
collusive agreement with him or them; or who shall any wise obstruct,
molest, or assault, maim, or wound, any such officer or officers, or any
other person acting in their aid and assistance, in the due execution of
their duty; or who shall be assisting or otherwise concerned either in the
unshipping, landing, or receiving, any goods subject to the payment of
duties, without paying the same, or any goods prohibited to be import-
ed into the said *Isle of Man*, or in shipping or loading outwards any
goods prohibited to be exported from thence, shall, in each, and every
such case, be subject to the like pains, penalties, and forfeitures, as are
provided by any act of parliament for the like offences in *Great Britain*;
and every such offence and offences shall and may be inquired of, exa-
mined,

mined, tried, and determined, in any county within this kingdom or *Ireland*, in such manner and form, and by the same rules, regulations, and restrictions, as if the same offence had been therein committed; or in any courts to be holden in his Majesty's name, or by virtue of his authority, in the said *Isle of Man*, according to the usual course of proceedings in such courts, at the election of the respective commissioners of the customs or excise in *Great Britain*, or the commissioners of the revenue in *Ireland*, under whose directions any suit, indictment, or prosecution, shall be commenced and carried on; and in case any suit, indictment, or prosecution, shall be commenced in pursuance of this act, in any of the courts in *Great Britain* or *Ireland*, the like process shall and may issue thereupon as would have issued if the said offence had been therein committed, and shall and may be directed to such person or persons as usually and ordinarily execute process issuing out of the courts of justice in the said *Isle of Man*; and the same shall and may be executed by such person or persons in any part of the said *Isle of Man*, or on board any ship, vessel, or boat, being in any bay, harbour, river, or creek, of or belonging to the said *Isle of Man*, or within three leagues of the shores thereof; and the offender or offenders shall give the like bail and security for his and their appearance, and to answer the forfeiture and penalties incurred for such offence or offences, in the same manner and according to the usual course of proceeding upon such process in *Great Britain* or *Ireland* respectively; and every person residing or being in the said *Isle of Man*, who shall be there served with any process of *Subpœna*, issuing out of any of his Majesty's courts of record at *Westminster*, *Edinburgh*, or *Dublin*, requiring such person to appear in the said courts respectively, either to answer any information, indictment, bill, or complaint, therein exhibited, or to give evidence upon the trial of any cause therein depending, shall be compelled to appear or attend as required by the said *Subpœna*, under the same pains, penalties, and forfeitures, as such person would incur and be liable to for refusing or neglecting to appear or attend, if he or they had been served with such process in *Great Britain* or *Ireland* respectively; which pains, penalties, and forfeitures, the said respective courts are hereby authorized and empowered to inflict accordingly; any law, custom, or usage, to the contrary notwithstanding.

Courts for trying and punishing offenders.

And it is hereby further enacted by the authority aforesaid, that all and every person and persons who, from and after the said first day of *June*, one thousand seven hundred and sixty five, shall, by way of insurance, or otherwise, undertake or agree that any goods or commodities shall be carried to, or landed in, the *Isle of Man*, or brought from thence or landed in *Great Britain* or *Ireland*, contrary to the true intent and meaning of this or any other act of parliament made in *Great Britain* or *Ireland*, or who shall pay, or agree to pay, any sum or sums of money for the insuring, conveying, or delivering, of such goods, shall, for each and every such offence, forfeit the sum of five hundred pounds; one moiety of which forfeiture shall be to the use of his Majesty, his heirs, and successors, and the other moiety to such officer or officers of the customs or excise as shall prosecute for the same; to be sued for and recovered in like manner and form as any other forfeitures and penalties are by this act recoverable.

Penalty of insuring the fraudulent conveyance of goods to or from the said island.

And be it further enacted by the authority aforesaid, that in case the insurer, conveyer, or manager, of or in such fraud, shall, within the space of six months after such transaction or agreement, first discover the same to the commissioners of the customs or excise in *England* or *Scotland*, or to the commissioners of the revenue in *Ireland*, he shall not only keep the insurance money or premium given him, and

Insurer, conveyer, or manager, of such fraud, discovering the same, is intitled to the insurance money, and a moiety of the forfeiture.

Party insured
discovering,
is intitled to
recover the
insurance mo-
ney,
and a moiety
of the forfei-
ture.

be discharged of the penalties to which he is liable by reason of such offence, but shall have, to his own use, one moiety of the forfeiture which shall be recovered from the party making such insurance or agreement; and in case the party or parties insured shall, within the like space of six months, first make discovery thereof in the manner before-mentioned, he or they so discovering shall recover back such insurance money or premium as he or they hath or have paid upon such insurance or agreement, and shall have, to his and their own use, one moiety of the forfeiture which shall be recovered from such insurer, conveyer, or manager, as aforesaid, and shall be clearly acquitted and discharged of the penalty hereby imposed upon him or them.

Anne

Anno quinto

GEORGE III. Regis.

C A P. XLV.

An Act for more effectually securing and encouraging the Trade of His Majesty's American Dominions; for repealing the Inland Duty on Coffee, imposed by an Act made in the Thirty second Year of His late Majesty King George the Second; and for granting an Inland Duty on all Coffee imported (except Coffee of the Growth of the British Dominions in America); for altering the Bounties and Drawbacks upon Sugars exported; for repealing Part of an Act made in the Twenty third Year of His said late Majesty, whereby Bar Iron made in the said Dominions was prohibited to be exported from Great Britain, or carried Coastwise; and for regulating the Fees of the Officers of the Customs in the said Dominions.

[That is, so much thereof as relates to Excise.]

AND whereas by an act of parliament made in the thirty second year of the reign of his late Majesty King George the second, intituled, *An act for granting to his Majesty a subsidy of poundage upon certain goods and merchandizes to be imported into this kingdom; and an additional duty on coffee and chocolate; and for raising the sum of six millions six hundred thousand pounds, by way of annuities and a lottery, to be charged on the said subsidy and additional inland duty; it was enacted and declared, that from and after the fifth day of April, one thousand seven hundred and fifty nine, there should be charged, levied, collected, and paid, unto and for the use of his Majesty, his heirs, and successors, for and upon all coffee to be sold in Great Britain, by wholesale or retail, an additional inland duty, to be paid by the respective sellers of such coffee; (that is to say) for and upon all coffee to be sold in Great Britain, an additional duty of one shilling per pound weight avoirdupois; and in that proportion for a greater or lesser quantity, over and above the then present inland duty, and over and above all customs and duties then payable upon the importation thereof: And whereas it may tend to encourage the growth of coffee in the British dominions in America, and the importation thereof into this kingdom, if the said additional duty granted by the said last recited act was discontinued; be it therefore enacted by the authority aforesaid, that from and after the fifth day of July, one thousand seven hundred and sixty five, the said additional duty of one shilling per pound weight avoirdupois, for and upon all coffee to be sold in Great Britain, granted by the said last recited act, shall cease, and be no longer paid or payable: And that in lieu thereof, from and after the said fifth day of July, one thousand seven hundred and sixty five, there shall be charged, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all coffee, not being of the growth and product of the British plantations in America, to be sold in Great Britain by wholesale or retail, an additional inland duty, to be paid by the sellers of such coffee; (that is to say) for and upon all coffee, not being of the growth and product of the British plantations in America, to be sold in Great Britain, an additional inland duty of six pence per pound weight avoirdupois; and in that proportion for a greater or lesser quantity,*

Recital of
clause in act
32 Geo. II.

From and after
5 July, 1765,
the additional
inland duty of
1 s. per lb. laid
upon all coffee
sold in Great
Britain, by the
recited act, is
to cease;

and 6 d. per lb. to be paid in lieu thereof, for all coffee not of the growth of the British plantations in America, over and above the duties payable by act 10 Geo. 1.

The said duty to be raised, &c. as the former inland duty.

The additional duty of 1 s. per lb. laid by the recited act of 32 Geo. II. is not to be taken off such coffee, as is or shall be lodged in the King's warehouses before 5 July, 1765, &c.

tity, over and above the inland duty of two shillings per pound paid on coffee, granted by an act made in the tenth year of the reign of his Majesty King George the first, intituled, *An act for repealing certain duties therein mentioned payable upon coffee, tea, cocoa nuts, chocolate, and cocoa paste imported; and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee, tea, and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath, and over and above all customs and duties payable upon the importation thereof.*

II. And be it further enacted by the authority aforesaid, that the said additional inland duty hereby granted to his Majesty, shall be raised, levied, collected, and paid, in the same manner, and under such management, and under such penalties and forfeitures, and with such power for recovering the same, and by such rules, ways, and methods, as the former inland duties payable to his Majesty upon coffee are raised, levied, collected, and paid, as fully, to all intents and purposes, as if the several clauses, powers, directions, penalties, and forfeitures relating thereto, were particularly repeated and again enacted in the body of this present act, and shall be paid into the exchequer in like manner, and appropriated to the same uses to which the said duty of one shilling per pound weight was made applicable.

III. Provided always, and it is hereby further enacted, that nothing herein before contained shall extend, or be construed to extend, to take off the additional duty of one shilling per pound upon coffee granted by the said recited act of the thirty second year of the reign of his late Majesty King George the second, with respect to such coffee which now is, or shall on or before the fifth day of July, one thousand seven hundred and sixty five, be lodged or secured in any warehouse or warehouses in pursuance of the directions of any former act or acts of parliament in that behalf made; nor shall the said additional duty hereby granted be charged upon such coffee so lodged or secured in any such warehouse or warehouses.

Anno sexto

GEORGE III. Regis.

C A P. XIV.

An Act for repealing the Duties granted upon Cyder and Perry by an Act made in the Third Year of His present Majesty's Reign, and for granting other Duties on Cyder and Perry in lieu thereof; and for more effectually securing the Duties on Cyder and Perry imposed by several former Acts.

WHEREAS certain duties of excise were laid on cyder and perry by an act of parliament made in the third year of his present Majesty's reign, intituled, *An act for granting to his Majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry; and for raising the sum of three millions five hundred thousand pounds by way of annuities and lotteries, to be charged on the said duties, and divers provisions and directions, for and in relation to the managing, securing, ascertaining, collecting, recovering, levying, and paying, the said duties upon cyder and perry, were enacted by the said act, and by one other act of parliament made in the fourth year of the reign of his present Majesty, intituled, An act to explain and amend such part of an act made in the last session of parliament, intituled, An act for granting to his Majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry; and for raising the sum of three millions five hundred thousand pounds by way of annuities and lotteries, to be charged on the said duties, as relates to cyder and perry made in this kingdom: And whereas great inconveniencies have arisen from the manner of laying and collecting the said duties: For remedy thereof, and in order to maintain your Majesty's revenue, and secure a proper and sufficient fund towards payment of such incumbrances as are now charged on those and other duties by the said act passed in the third year of your Majesty's reign; we, your Majesty's most loyal and dutiful subjects, the commons of Great Britain in parliament assembled, think it will be for the advantage of the publick to repeal the said duties on cyder and perry, and, in lieu thereof, to grant unto your Majesty the several duties herein after mentioned; and therefore do most humbly beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the fifth day of July, one thousand seven hundred and sixty six, all the duties granted and imposed upon cyder and perry, by the said act made in the third year of his present Majesty's reign, shall cease, determine, and be no longer paid or payable; and that then, and from thenceforth, all the powers and authorities given and granted, and all the rules and regulations established and prescribed by the said act made in the third year of his present Majesty's reign, for or in relation to the managing, securing, ascertaining, collecting, recovering, levying, and paying, the said duties, and all penalties and forfeitures in respect thereof, and also the said Act made*

Preamble,
reciting act,
3 Geo. III.

and 4 Geo.
III.

From and
after 5 July,
1766, the
duties grant-
ed by the re-
cited act of 3
Geo. III. are
to cease;
as also all the
powers and
regulations,
&c. establish-
ed by the said
act,

(+ 7 T)

in

together
with the re-
cited act of
4 Geo. III.
except as to
arrears;
or penalties
incurred before
that Time.

In lieu of the
duties so re-
pealed, the
following new
or additional
duties are to
take place;

in the fourth year of his present Majesty's reign, shall determine, and be no longer put in execution; save only and except in all cases relating to the recovering any arrears which may, at that time, remain unpaid of the said duties, or to any penalty or forfeiture which shall have been incurred upon or at any time before the said fifth day of July, one thousand seven hundred and sixty six; any thing herein contained to the contrary notwithstanding.

II And be it further enacted by the authority aforesaid, that from and after the said fifth day of July, one thousand seven hundred and sixty six, there shall be raised, collected, levied, and paid, unto and for the use of his Majesty, his heirs, and successors, for and upon all cyder and perry which shall, at any time or times, be imported or brought into the kingdom of Great Britain, over and above all other customs, subsidies, and duties, by any act or acts of parliament, or law whatsoever, imposed upon, or payable for, the same, the additional rate, or new duty of excise, herein after expressed; that is to say,

viz on all
foreign cyder
and perry im-
ported, 3*l.*
per ton;

For every ton of cyder or perry imported into Great Britain from any parts beyond the Seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above all other duties payable for the same, three pounds.

III And be it further enacted by the authority aforesaid, that from and after the said fifth day of July, one thousand seven hundred and sixty six, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs, and successors, for and upon all cyder and perry which shall be made within the kingdom of Great Britain, over and above all other duties, charges, and impositions, by any former act or acts of parliament thereupon respectively set, rated, or imposed, the new duty of excise herein after mentioned and expressed; that is to say,

and on all cy-
der and perry
made in Great
Britain, and
sold by retail,
6*s.* per hog-
head, to be paid

For all cyder and perry, which shall be made in Great Britain, and sold by retail, upon every hoghead, to be paid by the retailer thereof, over and above all other duties payable on the same, and so proportionably for a greater or less measure, six shillings.

by the retailer;

and on all
cyder and
perry made
in Great
Britain, and
consigned to
any factor for
sale;

16*s.* 8*d.* per
hoghead, to
be paid by the
factor.

All persons
receiving any
cyder or
perry into
their custody,
for sale, are
deemed
factors, and
chargeable
with the said
duty;
unless the
same was
made from
fruit of their
own growth;

IV And be it further enacted by the authority aforesaid, that from and after the said fifth day of July, one thousand seven hundred and sixty six, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs, and successors, for and upon all cyder and perry, which shall be made in Great Britain, upon every hoghead thereof which shall be sent or consigned to any factor or agent who shall receive the same to sell or dispose of, and so proportionably for a greater or less quantity, sixteen shillings and eight pence, to be paid by such factor or agent.

V And it is hereby further enacted and declared by the authority aforesaid, that all and every person and persons who shall receive into his, her, or their custody or possession any cyder or perry, to be by him, her, or them, sold or disposed of, shall be deemed to be, and is and are hereby declared to be, a factor or agent, factors or agents, within the intent of the last mentioned clause, and chargeable as such with the said duty of sixteen shillings and eight pence per hoghead; unless he, she, or they, so receiving the same, shall and do make due proof that such cyder or Perry was made from fruit of his, her, or their own growth respectively, and not from bought fruit; or unless it shall appear by a certificate under the hand of the proper officer or officers of excise, accompanying the said

said cyder or perry, that the duties imposed by this and all former act or acts of parliament now in force had been charged on the same.

VI Provided always, that in case any cyder or perry shall be received by any factor or agent, dealer or retailer, for which it shall appear by a proper certificate that all or any part of the duties, imposed by this or any former act or acts of parliament, have been charged on the same, such factor or agent, and such dealer or retailer respectively, receiving such cyder or perry with a proper certificate, certifying that such duties have been already charged for such cyder or perry, shall not be charged with the payment of such duties, charged as aforesaid, on receiving such cyder or perry into his stock, or on the decrease thereof.

or were otherwise duly charged.

Where it shall appear that the duties have before been duly charged, the factor and retailer are not to be charged anew.

VII Provided also, that if any factor or agent shall, during the continuance of the act of this present session of parliament, intituled, *An act for continuing and granting to his Majesty certain duties upon malt, rum, cyder, and perry, for the service of the year one thousand seven hundred and sixty six*, be charged with, and shall pay the duty of four shillings per hoghead upon any quantity of cyder or perry granted by the said act, and chargeable upon him or her as the receiver thereof, such factor or agent shall, by the authority of this act, for every hoghead of such cyder or perry so-charged, stand discharged of four shillings, part of the sixteen shillings and eight pence granted by this act, and chargeable upon him or her as factor or agent by virtue of this act.

Factor having paid the duty of 4 s. per hoghead, granted by the malt act of this session,

is to stand discharged of so much in the new duties.

VIII And be it further enacted by the authority aforesaid, that from and after the said fifth day of July, one thousand seven hundred and sixty six, the master or other person having the charge of any ship, vessel, barge, or trow, in which shall be shipped or put on board any cyder or perry, to be carried from one part of this kingdom to another, shall, within three days after his arrival at any port or place where any part of such cyder or perry is to be delivered, give to the proper officer of excise, to be appointed for that purpose by the respective commissioners of excise in England and Scotland respectively, a just and true account in writing of the whole quantity of cyder and perry by him received on board; distinguishing in such account the names and places of abode of the persons by whom the same, and every part thereof, was put on board, and at what place; and the names and places of abode of the persons to whom the same, and every part thereof, is or was sent, directed, or consigned, and where the same, and every part thereof, was to be delivered: and in case the master or other person having the charge of any such ship, vessel, barge, or trow, shall neglect or refuse to give such account as aforesaid, according to the directions of this act; or shall dispose of or deliver any part of the cyder or perry by him taken on board at sea, or in any other place, except the place to which the same was consigned (unavoidable accidents excepted) the person so offending shall, for every such offence, forfeit and lose the sum of twenty pounds; and such master or other person having the charge of such ship, vessel, barge, or trow, shall, within twenty one days after his arrival at the place of delivery, land or cause to be landed all the cyder and perry then on board to be delivered there, on pain of forfeiting all such cyder and perry which shall not be landed according to the directions of this act; which shall and may be seized by any officer or officers of excise, together with the casks or other Package containing the same.

Masters of vessels carrying cyder or perry coastwise,

are to make report thereof to the proper officer of excise, within 3 days after their arrival in port; distinguishing in the account the persons and places from whence sent, and where, and to whom consigned, &c. on penalty of 20 l. for every such neglect or refusal, or delivering, &c. the same otherwise than as consigned. perry and cyder to be landed within 21 days after arrival, on forfeiture thereof.

IX And be it enacted by the authority aforesaid, that from and after the said fifth day of July, one thousand seven hundred and sixty six, every such factor or agent, or factors or agents, so having, receiving, or taking, any cyder or perry into his, her, or their custody, possession, or power, to sell or dispose of, shall, at least three days before he, she, or they, shall begin to sell or dispose of the same, make a true and particular

Factors are to enter, at the next office of excise, their names, and storehouses, 3 days before they make sale of any cyder or perry consigned them;

on forfeiture
of 50*l.* for
every unen-
tered store-
house made
use of;

and they are
subjected to all
the regula-
tions, penal-
ties, and pro-
visions, which
dealers in,
and retailers
of, cyder and
perry are sub-
ject to.

Dealers in, or
retailers of,
cyder and
perry, made
and sold in
Great Britain,
from fruit
of their own
growth,

are to pay
6*s.* per
hoghead.

Persons
buying cyder
or perry, or
fruit to make
into cyder or
perry, and
selling what
they so buy or
make, are
deemed re-
tailers.

Where one
dealer or re-
tailer shall
purchase of
another, in
order to sell
again,
and the duties
shall be certi-
fied for,

the additional
Duty of 6*s.*
per hoghead
on retail is
not to be
charged;
nor where
cyder and per-
ry shall be sold
by the maker
in less quan-
tity than 20

particular entry in writing, at the office of excise next to the place where such cyder or perry shall be intended to be sold or disposed of, of the respective name and names of such factor or agent, factors or agents, and of every storehouse, warehouse, room, cellar, or other place, wherein he, she, or they, have laid or kept, or intend to lay or keep, any cyder or perry; and if any such factor or agent, factors or Agents, shall, contrary to the direction of this act, make use of any warehouse, storehouse, room, cellar, or other place, for the laying or keeping any cyder or perry, without having made such entry as aforesaid, he, she, or they, shall respectively forfeit and lose the sum of fifty pounds for every such storehouse, room, cellar, vault, or other place, which, from and after the said fifth day of *July*, one thousand seven hundred and sixty six, shall be made use of without entry as aforesaid; and all and every such factor or agent, factors or agents, so receiving cyder or perry to sell or dispose of as aforesaid, shall be subject and liable, and is and are hereby declared to be subject and liable, to all the clauses, provisos, regulations, fines, penalties, forfeitures, rules, methods, matters, and things, any dealer or dealers in, or retailer or retailers of, cyder or perry, are subject and liable to, by this or any other act or acts of parliament now in force, for the regulating and enforcing, managing, raising, levying, collecting, paying, mitigating, adjudging, ascertaining, and recovering, the duties on cyder and perry.

X And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July*, one thousand seven hundred and sixty six, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs, and successors, for and upon every hoghead of cyder and perry which shall be made and sold in *Great Britain*, by any dealer in, or retailer of, cyder or perry, from fruit of his or her own growth, and so proportionably for a greater or less quantity, six shillings, to be paid by such dealers in, or retailers of, cyder or perry.

XI And be it further enacted by the authority aforesaid, that all and every person or persons, who shall buy any cyder or perry, or any fruit to make into cyder or perry, and shall sell any of the cyder or perry so bought or made, by the hoghead, or any greater or lesser measure; or shall sell any quantity of cyder or perry, or either of them, in less quantity than twenty gallons at a time, whether the same be made from fruit of his, her, or their own growth, or from bought fruit, shall be deemed and taken to be a dealer or dealers in, and retailer or retailers of, cyder or perry, within the intent and meaning of this act, and shall be chargeable with the several duties hereby granted for such cyder or perry so made and sold respectively.

XII Provided nevertheless, and it is hereby declared and enacted by the authority aforesaid, that when such dealers in, or retailers of, cyder or perry, made from fruit of his, her, or their own growth, shall sell or dispose of such cyder or perry to any other dealer or retailer of cyder or perry, who shall purchase the same to sell again, such dealer or retailer so purchasing the same to sell again, and receiving the same, with a proper certificate, certifying such duty has been charged, shall not be charged or chargeable with the said additional duty of six shillings per hoghead by this act imposed on cyder and perry made in *Great Britain*, and sold by retail; and if the cyder or perry made by any such dealer in, or retailer, from fruit of his, her, or their own growth, shall be sold by the maker thereof in less quantity than twenty gallons at a Time; such dealer in, or retailer of, cyder or perry, shall not be charged for such cyder or perry so sold with the said additional duty of six shillings

per
gallons to the dealer or retailer.

per hoghead by this act imposed on cyder and perry made in *Great Britain*, and sold by retail.

XIII And it is hereby further enacted and declared by the authority aforesaid, that all and every such dealer or dealers in, and retailer or retailers of, cyder or perry made from fruit of his, her, or their own growth, shall be subject and liable, and is hereby declared to be subject and liable, in respect of such cyder or perry so made, to all the clauses, provisos, regulations, fines, penalties, forfeitures, rules, methods, matters and things, which any dealer in, or retailer of, cyder or perry is subject and liable to, by this or any other act or acts of parliament now in force for the regulating, enforcing, managing, raising, levying, collecting, paying, mitigating, adjudging, ascertaining, and recovering, the duties on cyder or perry.

Dealers in, and retailers of, cyder and perry from fruit of their own growth, are subjected to like regulations, penalties, and provisions, as other dealers and retailers.

XIV And, for preventing any disputes that may arise touching the charging the duties on cyder and perry; it is hereby declared and enacted by the authority aforesaid, that cyder or perry made in *Great Britain*, in no case whatsoever shall pay or be chargeable with more than sixteen shillings and eight pence *per* hoghead, whether the duties, or any of them, chargeable thereon, shall arise by virtue of this or any former or other act or acts of parliament.

No cyder and perry made in *Great Britain*, is liable to a higher duty than 16s. 8d. *per* hoghead.

XV And whereas great frauds have been committed by dealers in, and retailers of, cyder or perry, by sending and removing, or causing or procuring to be sent or removed, great quantities of cyder and perry from the makers thereof, immediately to the person or persons who contract for the same with, or order the same from, such dealers in, or retailers of, cyder or perry; whereby the duties thereon have not been charged, as such cyder and perry never comes into the possession of such dealers or retailers, and the like frauds may be committed by such factors and agents if proper provision is not made for prevention thereof; be it therefore enacted by the authority aforesaid, that from and after the said fifth day of *July*, one thousand seven hundred and sixty six, if any dealer or dealers in, or retailer or retailers of, cyder or perry, or any such factor or factors, agent or agents, shall remove or send, or cause or procure to be removed or sent, any cyder or perry, from the maker or makers thereof, to the person or persons buying or contracting for, or ordering the same, without the duties thereon have been first charged, and without a certificate to accompany the same, signed by the proper officer of excise (which certificate he is hereby required to give, without fee or reward, to the person or persons desiring the same) signifying the quantity of cyder or perry so sent or removed, and the number of casks or other package containing the same, and that the duties due thereon had been charged for the same; every such dealer or dealers in, or retailer or retailers of, cyder or perry, or factor or factors, or agent or agents, respectively, so offending, shall, for every such offence, forfeit and lose the sum of fifty pounds.

Dealers, retailers, or factors, sending, &c. cyder or perry from the maker to the contractor, &c. without the duties charged, and a certificate,

forfeit 50*l*.

XVI Provided always, and be it enacted by the authority aforesaid, that the said duties by this act imposed upon cyder and perry, shall and may be drawn back on the exportation of such cyder and perry, by the same means and methods, and under the same rules and directions, as the other duties, or any of them, now payable for cyder or perry, may be drawn back on the exportation thereof; and also that the said duties on cyder and perry granted by this Act, shall be drawn back or allowed upon the distillation of cyder and perry into low wines and spirits, by the same means and methods, and under the same rules and directions, as the other duties, or any of them, now payable for cyder or perry, may be drawn back or allowed upon the distillation thereof: And in case any cyder or perry which hath been charged with, and hath paid the said duties, or any of them,

These duties are to be drawn back on exportation, and distillation;

and also where cyder or perry be-

^c some unfit for
ale as such,
and shall be
charged with
the duties on
vinegar.

granted by this act, shall hereafter, by being unfit for sale as cyder or perry, be charged with the duties on vinegar, it shall be lawful for three or more of the commissioners of excise for the time being, or two justices of the peace within their respective jurisdictions, on proof that such cyder or perry hath been charged with, and paid the said duties, or any of them, granted by this act, and that the same cyder or perry hath also been charged with the duty on vinegar, to discharge or allow such of the duties granted by this act, as shall have been charged thereon, which they are hereby required to do.

XVII

Penalty of ob-
structing offi-
cers in the
execution of
their duty;

And be it further enacted by the authority aforesaid, that if from and after the said fifth day of *July*, one thousand seven hundred and sixty six, any person or persons whatsoever shall assault, resist, oppose, molest, or hinder, any officer or officers of excise, in the due seizing or securing of any cyder or perry, which, by any officer or officers of excise, shall or may be seized by virtue or in pursuance of this act, or in the execution of any of the powers or authorities by this act given or granted, or shall by force or violence rescue, or cause to be rescued, any cyder or perry, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt, or endeavour so to do, or, after such seizure, shall stove, break, or otherwise destroy or damage, any casks, vessels, or package, wherein the same shall be contained; all and every the party or parties so offending shall, for every such offence respectively, forfeit and lose the sum of forty pounds.

or rescuing or
staving cyder
or perry, after
seizure, is 40*l*.

XVIII

Powers, &c.
of act 12
Car. II.

And be it further enacted by the authority aforesaid, that all and every the powers, authorities, rules, methods, penalties, and forfeitures, clauses, matters, and things, which in and by an act made in the twelfth year of the reign of king *Charles* the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer, ale, or other liquors, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging, or ascertaining the duties or penalties thereby granted, and for preventing, detecting, and punishing, frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered, and put in execution, for the securing, enforcing, managing, raising, levying, collecting, paying, mitigating, and adjudging, ascertaining, and recovering the duties on cyder and perry, and penalties hereby granted, and for preventing, detecting, and punishing, frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, and forfeitures, clauses, matters, and things, were particularly repeated and again enacted in the body of this present act.

or any other
act relating to
the revenue of
excise, ex-
tended to this
act.

XIX

Fines, penal-
ties, and for-
feitures to be
recovered, le-
vied, or miti-
gated, as the
laws of excise
direct;

And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively: and that one Moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs, and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

One moiety to
the crown,
and the other
to the prose-
cutor.

XX And, for the better ascertaining, charging, collecting, raising, levying, and securing, the said rates and duties by this act imposed, and preventing frauds therein; be it further enacted by the authority aforesaid, that such

of the said rates and duties by this act granted, as are charged upon cyder and perry made in, or imported into *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon cyder or perry made in, or imported into *Scotland*, shall be under the receipt and management of the commissioners of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf.

These duties to be under the receipt and management of the commissioners and officers of excise in *England* and *Scotland* respectively;

XXI And be it further enacted by the authority aforesaid, that all monies arising by and in respect of the duties hereby granted and imposed (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other branches of the publick revenue; and are hereby appropriated and shall be issued and applied to the same uses and purposes, in such manner, and under such regulations, as the monies arising by the duties hereby repealed were, by the said act made in the third year of his present Majesty's reign, appropriated unto, and directed to be issued and applied.

and to be paid into the exchequer, apart from all other duties;

and to be applied and issued, as the former duties;

XXII And be it further enacted by the authority aforesaid, that if any person or persons shall at any time be sued, molested, or prosecuted, for any thing by him or them done in pursuance of or by colour of this act, or of any matter or thing in this act contained, such person and persons shall and may plead the general issue, and give this act and the special matter in evidence in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

General issue

Treble costs.

Anno sexto

GEORGE III. Regis.

C A P. XIX.

An Act for the more effectual Encouragement of the Trade and Manufacture of Leather Gloves and Mitts in this Kingdom.

Preamble.

From and after 24 June, 1766, all foreign manufactured leather gloves or mitts brought into any part of the British dominions, are liable to forfeiture; and the importer, vender, retailer, exposor to sale, or concealer thereof, forfeit more-over 200*l.* with double costs of suit.

Any of the said goods seized in England, out of the cities of London and Westminster, and limits of the weekly bills of mortality, not exceeding 20*l.* in value, may be proceeded

WHEREAS, till of late years, great quantities of foreign kid and lamb skins were yearly imported into this kingdom, in order to be manufactured into gloves and mitts, to the great benefit of trade, and employment of the poor in the manufacture thereof: and whereas large quantities of foreign manufactured leather gloves and mitts are clandestinely brought into this kingdom, whereby not only the revenue is defrauded, but many thousand of his Majesty's subjects, employed in the manufacture of leather gloves and mitts, are deprived of the means of providing for themselves and their families: and whereas the preventing the importation of such foreign manufactured leather gloves and mitts, would tend to the increase of the trade and manufactures of this kingdom, and would also encourage the importation of foreign kid and lamb skins: may it please your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that if any foreign manufactured leather gloves or mitts shall, from and after the twenty fourth day of June, one thousand seven hundred and sixty six, be imported, brought, or conveyed into this kingdom, or any part of the British dominions, the same shall be, and are hereby declared to be, forfeited, and shall be liable to be searched for and seized by any officer or officers of the customs or excise, in like manner as other prohibited and uncustomed goods are; and shall be disposed of as is herein after mentioned: and every person or persons who shall bring, convey, or import, or shall cause to be brought, conveyed, or imported, into this kingdom, or any part of the British dominions, any such leather gloves or mitts, or shall be aiding, abetting, or assisting therein; or being a vender or venders, retailer or retailers, of any kind of leather gloves or mitts, in whose custody or possession any such foreign manufactured leather gloves or mitts shall be found; or who shall sell, or expose to sale, any such leather gloves or mitts; or who shall conceal any such leather gloves or mitts, with intent to prevent the forfeiture or seizure of the same; shall, over and above the forfeiture and loss of such leather gloves and mitts, and all interest which he, she, or they, may have therein, for every such offence, forfeit and pay the sum of two hundred pounds, together with double costs of suit.

II Provided always, and be it further enacted by the authority aforesaid, that if any such leather gloves or mitts shall be found and seized in that part of Great Britain called England, out of the cities of London and Westminster, and the limits of the weekly bills of mortality, and the same shall not exceed in value the sum of twenty pounds, it shall and may be lawful for two or more of his Majesty's justices of the peace for such county, city, borough, or place, where the same shall be found and seized, upon information before them that such leather gloves or mitts were seized,

as

as leather gloves or mitts unduly brought into and not manufactured within this kingdom, to hear and determine the same, and to proceed to condemnation or discharge thereof as shall seem just; any thing herein before contained to the contrary notwithstanding.

III And be it further enacted by the authority aforesaid, that after condemnation thereof in due course of law, all and every such leather gloves and mitts shall be publickly sold, to the best advantage, for exportation, by the candle; and one moiety of the produce, or money arising by the sale of such leather gloves and mitts, shall be to the use of his Majesty, his heirs and successors, and the other moiety thereof to the use of the officer or officers who shall seize and secure the same: and no such leather gloves or mitts shall be consumed or used in this kingdom, but shall be exported again to some port or place not being any part of his Majesty's dominions; and shall not be sold, otherwise than on condition to be exported as aforesaid: and such leather gloves and mitts shall not be delivered out of the warehouse, or place wherein the same shall have been secured, until sufficient security be first given to the King's Majesty, his heirs and successors, which the commissioners of his Majesty's customs or excise are hereby impowered and required to take, that the same, and every part thereof, shall be exported as aforesaid, and not landed again in any part of his Majesty's dominions; which securities shall be discharged without fee or reward, upon certificate returned under the common seal of the chief magistrate in any place or places beyond the seas, and out of his Majesty's dominions, or under the hands and seals of two known *English* merchants upon such place, that the goods were there landed; or upon proof, by credible persons, that such goods were taken by enemies, or perished in the seas; the examination and proof thereof being left to the judgement of the said commissioners: which commissioners are hereby respectively impowered, from time to time, to call upon the person or persons who have entered into such security, to produce such certificate or proof as aforesaid.

against before, and determined by, two justices;

if the goods are condemned, they are to be publickly sold, for exportation; and one moiety of the produce is to go to the King, and the other to the officer;

and security is to be given for the due exportation thereof, before delivery of the same out of the warehouse where secured; which is to be discharged upon a return of a certificate, or proof of such exportation.

IV And be it further enacted by the authority aforesaid, that if any such leather gloves or mitts shall be seized, by virtue and in pursuance of this act, and any doubt or question shall afterwards arise where the same were manufactured, the proof shall lie upon the person or persons in whose custody or possession the same were found, and not upon the prosecutor or prosecutors, plaintiff or plaintiffs; and in case no proof shall be given, that such leather gloves or mitts were manufactured within *Great Britain*, then the same shall, without any further proceeding, be taken and held to have been manufactured out of *Great Britain*, and contrary to, and in violation of, this act; any law or custom to the contrary notwithstanding.

In case of doubt whether such goods are of foreign manufacture, the *onus probandi* is to lie on the possessor;

V Provided always, and be it further enacted, that if any person or persons, in whose custody or possession any such leather gloves or mitts shall be seized by virtue and in pursuance of this act (such person or persons not importing or concealing the same) shall discover, upon oath, before any one or more justice or justices of the peace, the person or persons who sold such leather gloves or mitts to such person or persons in whose custody or possession the same shall be seized, so as that such person or persons, so selling the same, shall or may be prosecuted and convicted, according to the intent of this act, as the seller thereof, in case the same shall be, or be taken and held to be, within the intent and meaning of this act, manufactured out of *Great Britain*, such person or persons, so discovering as aforesaid, shall be, and is and are hereby freed and discharged of and from all and every the penalties and forfeitures by this act inflicted upon all and every person and persons, being a vender or venders, retailer or retailers, having in his, her, or their custody or possession any such leather gloves

and the possessor (not importing or concealing the same) but discovering the vender, so as he may be prosecuted to conviction, is discharged from the penalty and forfeiture, and from giving proof as to the place of their manufacture.

or mitts not made or manufactured in *Great Britain*; and of and from any proof that the same, so seized as aforesaid, were manufactured in *Great Britain*.

Recovery of penalties and forfeitures;

and application thereof.

Officer neglecting for one month to prosecute for any pecuniary penalty, any other person may sue for and recover the same.

The wearers of such goods are not subject to any penalty, forfeiture, or proof, upon that account.

This act does not extend to repeal any of the powers of the act of 11 Geo. I.

with regard to seizures of prohibited or run goods.

General issue.

Treble costs.

VI And be it further enacted by the authority aforesaid, That all pecuniary penalties and forfeitures, by this act imposed, shall and may be sued for and recovered in any of his Majesty's courts of record at *Westminster*, or in the court of *Exchequer* at *Edinburgh*, respectively, by action, bill, plaint, or information, in the name of his Majesty's attorney general, or in the name of his Majesty's advocate in *Scotland*, or in the name or names of some officer or officers of the customs or excise; and that one moiety of every such penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety thereof to the officer or officers of the customs or excise, who shall inform and prosecute for the same.

VII Provided always, and it is hereby further enacted, that if any officer or officers of the customs or excise shall neglect or refuse, for the space of one calendar month after such condemnation as aforesaid, to prosecute to effect any person or persons, for any pecuniary penalty or forfeiture by this act inflicted upon offenders against the same; that then it shall be lawful for any person or persons whomsoever, to sue for, prosecute, and recover, the respective pecuniary penalties and forfeitures by this act inflicted, in like manner as is herein before directed, with regard to the officers of the customs or excise; and one moiety of the said pecuniary forfeitures, when recovered, shall, in such case, go and be applied to the use of his Majesty, his heirs and successors, and the other moiety to the person or persons who shall sue or prosecute for the same respectively.

VIII Provided also, and be it further enacted by the authority aforesaid, that nothing in this act contained shall extend, or be in any wise construed to extend, to subject any person or persons who shall wear, or make use of, such leather gloves or mitts as aforesaid, as part of his, her, or their apparel or dress only, to any forfeiture, or to any pecuniary penalty or penalties inflicted by this act, or to any proof that the same were manufactured within *Great Britain*.

IX Provided always, and be it enacted by the authority aforesaid, that nothing in this act contained shall extend, or be construed or deemed to extend, in any wise to repeal any of the powers and authorities granted in and by an act made in the eleventh year of the reign of his late Majesty king George the first, intituled, *An act for more effectual preventing frauds and abuses in the public revenues; for preventing frauds in the salt duties, and for giving relief for salt used in the curing of salmon and cod fish, in the year one thousand seven hundred and nineteen, exported from that part of Great Britain called Scotland; for enabling the insurance companies to plead the general issue in actions brought against them; and for securing the stamp duties upon policies of insurance*; with regard to seizures of any prohibited or run goods, wares, merchandizes, or commodities.

X And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons, for any thing done in pursuance of this act, the defendant or defendants, in such action or suit, may plead the general issue, and give this act, and the special matter, in evidence at any trial to be had thereupon; and that the same was done by the authority of this act: and if it shall appear to have been so done, then the jury shall find for the defendant or defendants: and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall recover treble costs, and have the like remedy for the same, as defendants have in other cases by law.

Provided

XI Provided always, and be it further enacted, that, in every such action, it shall and may be lawful for the defendant or defendants, by leave of the court where such action shall be depending, at any time before issue joined, to pay into court such sum of money as he or they shall see fit, as amends for the matter or cause complained of in such action, whereupon such proceedings, orders, and judgements, shall and may be had, made, and given, in and by such court, as in other actions where the defendant is allowed to pay money into court.

Defendant allowed, before issue joined, to pay money into court.

Anno

Anno sexto

GEORGE III. Regis.

C A P. XLVI.

An Act for explaining Part of an Act made in the Second Year of the Reign of His present Majesty, relating to the Removal for Home Consumption of Spirits made for Exportation; for laying an additional Duty upon the Importation of Silk Crape and Tiffanies; for allowing the Exportation of a certain Quantity of Gum Senega and Gum Arabic to Ireland, free of Duty, for the Use of the Manufacturers there; for permitting the Importation into this Kingdom, from the Isle of Man, of a certain Quantity of Bugles; and for altering certain Regulations relating to the Tonnage of Ships exporting and importing Spirits.

[That is, so much thereof as relates to Excise.]

Preamble, reciting clause in act 2 Geo. III.

WHEREAS by a clause in an act of Parliament passed in the second year of the Reign of his present Majesty, intitled, *An act for more effectually preventing the excessive use of spirituous liquors for home consumption, by laying additional duties upon spirits made in Great Britain, or imported into the same; and for better regulating and encouraging the exportation of British made spirits; and for securing the payment of the duties upon spirituous liquors;* it was, amongst other things, provided and enacted, that if any distiller or distillers for exportation, after he, she, or they, have deposited any spirits made for exportation (whether raw or rectified) in manner as by the said act is directed, in a warehouse or warehouses, should be desirous of using any such spirits for home consumption, and should signify such his, her, or their desire to the commissioners of excise for the time being, it should and might be lawful for the said commissioners, or any two of them, to direct the quantity of spirits so desired to be taken out of such warehouse or warehouses, and delivered to such distiller or distillers, he, she, or they, having first duly paid to the proper officer of excise appointed to receive the duties on low wines and spirits, the sum of forty pounds ten shillings for each ton of such spirits of the strength they were taken into such warehouse, *videlicet*, one to six under hydrometer proof: and whereas doubts have arisen whether, by virtue of the above recited clause, any spirits made for exportation, other than spirits made from corn, may be delivered out of such warehouse or warehouses to be used for home consumption, on payment of forty pounds ten shillings for each ton thereof: now, for obviating such doubts for the future, may it please your Majesty, that it may be enacted and declared; and be it enacted and declared by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that the power granted by the said recited clause to remove spirits made for exportation from such warehouses, to be used for home consumption, on payment of forty pounds ten shillings for each ton of such spirits, was intended to extend to such spirits as are made from corn, malt, or melasses, and to such spirits only.

Power granted by the recited clause declared to extend to such spirits only as are made from corn, malt, or melasses.

II Provided always, that no less quantity than a ton of such spirits shall be taken out of any such warehouse, at any one time, for home consumption.

Not less than one ton to be taken out at a time for home consumption. Clause in two acts of 33 Geo. II.

III And whereas by an act made in the thirty third year of his late Majesty King George the second, intituled, *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon; for shortening the prohibition of making low wines and spirits from wheat, barley, malt, or other grain, and from meal, flour, and bran; and for encouraging the exportation of British made spirits; and for more effectually securing the duties payable upon spirits, and preventing the fraudulent relanding or importation thereof; the exportation, as merchandize, of British made spirits is limited to vessels of one hundred tons at the least: and whereas by another act made in the said*

Act 33 Geo. II.

thirty third year of his said Majesty, intituled, An act for encouraging the exportation of rum and spirits of the growth, produce, and manufacture, of the British sugar plantations from this kingdom, and of British spirits made from melasses; the exportation of rum and spirits from this kingdom, as merchandize, of the growth, produce, and manufacture, of the British sugar plantations, is also limited to vessels of one hundred tons at the least: and whereas by an act made in the last session of Parliament, intituled, An act

& 5 Geo. III.

for the better securing, and further improvement, of the revenues of customs, excise, inland and salt duties; and for encouraging the linen manufacture of the Isle of Man; and for allowing the importation of several goods the produce and manufacture of the said island, under certain restrictions and regulations; the importation into this kingdom of any foreign spirits is limited to vessels of one hundred tons at the least: and whereas it would be of great convenience to trade and navigation, if such exportation to certain places, and such importation, were to be allowed in vessels of less burthen than one hundred tons; be it therefore further enacted by the authority aforesaid, that from and after the twenty fourth day of June, one thousand seven hundred and sixty six, any British made spirits may be exported as merchandize from this kingdom to Africa and Newfoundland, in any vessel not being of less burthen than seventy tons; and any rum and spirits of the growth, produce, and manufacture, of the British sugar plantations, may be exported from this kingdom as merchandize to Africa, Ireland, and Newfoundland, in any vessels not being of less burthen than seventy tons; and that any rum or other spirits of the growth and manufacture of the British sugar plantations, may be imported or brought into this kingdom in any vessel of not less burthen than seventy tons; all which exportation and importation shall, in all other respects, be made under and subject to the powers, authorities, rules, regulations, limitations, restrictions, penalties, forfeitures, clauses, matters, and things, in the said acts contained respectively, and not otherwise.

From and after 24 June, 1766, British made spirits allowed to be exported; and rums and spirits of the British sugar plantations, to be exported, or imported, in vessels not less than 70 tons burthen.

Anno sexto

G E O R G I I III. Regis.

C A P. XLVII.

An Act for laying additional Duties on certain Spirits imported; and for prolonging the Time allowed by Law for lodging and keeping in Warehouses Rum and Spirits imported.

Preamble.

W H E R E A S the importation of foreign brandy and spirits hath of late considerably increased, to the prejudice of the trade of his Majesty's dominions: Therefore we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, most humbly beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *July*, one thousand seven hundred and sixty six, there shall be raised, levied, collected, and paid, unto his Majesty, his heirs, and successors, throughout the kingdom of *Great Britain*, the following additional rates and duties of excise herein after mentioned; that is to say,

The following additional duties on foreign spirituous liquors to take place from and after 1 July, 1766;

viz. 6d. per
gallon on
single bran-
dies; &c.
and 1 s. per
gallon on
double bran-
dies, &c.
to be paid be-
fore landing.

For every gallon of single brandy, spirits, or aqua vitæ, imported into Great Britain from beyond the seas, not being the produce of the British colonies or plantations, to be paid by the importer before landing, six pence;

And for every gallon of brandy, spirits, or aqua vitæ, above proof, commonly called Double Brandy, imported into Great Britain from beyond the seas, not being the produce of the British colonies or plantations, to be paid by the importer before landing, one shilling.

The duties to be under the receipt and management of the commissioners and officers of excise ;

and to be paid into the exchequer, and applied as the like duties by act 33 Geo. II.

II And for the better ascertaining, charging, collecting, raising, levying, and securing, the said additional rates and duties, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the rates and duties as are hereby imposed upon the said spirituous liquors imported into *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and that such of the said rates and duties as are hereby imposed upon the said spirituous liquors imported into *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being; and the said respective commissioners, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and that all the monies arising by the said additional rates and duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, and shall be applied in such manner as the duties laid on brandy, spirits, and aqua vitæ, by an act made in the thirty third year of the reign of his late Majesty King *George* the second, for preventing the excessive use of spirituous liquors,

liquors, by laying additional Duties thereon, and for other purposes, are now appropriated and applied.

III And be it further enacted by the authority aforesaid, that the additional rates and duties by this act granted, shall be ascertained, charged, collected, raised, levied, and secured, in such and the same manner, and under such regulations, and with such powers and authorities, as are granted, prescribed, and appointed, by any act or acts of Parliament now in force, with respect to the rates and duties formerly granted upon the importation of the said spirituous liquors.

and to be ascertained, levied, and secured, as the former duties upon the said liquors.

IV And whereas by an act passed in the fifteenth year of the reign of his late Majesty King *George* the second, to empower the importers or proprietors of rum or spirits of the *British* sugar plantations, to land the same before payment of the duties of excise charged thereon, and to lodge the same in warehouses at their own expence, and for other purposes, it was enacted, that from and after the twenty ninth day of *September*, one thousand seven hundred and forty two, all such rum or spirits of the growth, produce, or manufacture, of the *British* sugar plantations, as should be imported into the kingdom of *Great Britain* directly from the said sugar plantations, or any of them, upon the entry thereof might forthwith, and before payment of all or any part of the duty of excise charged upon the same, be landed from on board the ship or vessel in which the same should be so imported, and carried and put into such warehouse or warehouses as should be for that purpose provided (at the charge of the respective proprietor or proprietors, importer or importers, of such rum or spirits) and should be approved of by the commissioners of excise, or the major part of them, for the time being, upon the proprietor or proprietors, importer or importers, of such rum or spirits that should be so landed, first giving (at his or their charge and expence) his or their bond, or other good and sufficient security, which the commissioners or other proper officers of the excise were thereby required and empowered to take, for payment of all and every the duties of excise which rum or spirits was charged with, and liable to pay, as soon as the same should be sold, in case the same should be sold within six months from and after the time the same should be so landed and put into warehouses as aforesaid; and in case the same should not be sold within the said six months, then to pay the same at the end of such six months; such duty of excise to be computed according to the gage of such rum or spirits, to be taken at the time the same should be so landed and lodged in warehouses as aforesaid: And it is in and by the said act further enacted, that in case such rum or spirits should, after landed, be permitted or suffered to remain in such warehouse or warehouses, in which the same should be so lodged for the purposes aforesaid, for any time exceeding the space of six months after the same should be so landed and lodged in such warehouse as aforesaid; and the importer or proprietor, or other person or persons by him or them appointed, should not, within the said six months, pay, or cause to be paid, to the collector or receiver of the excise duties appointed to receive the same, all and every the duties of excise to which the same were subject and liable; and should omit to procure or bring such certificate, therein before directed to be had and made, from such collector or receiver to such warehouse keeper or warehouse keepers, and to the officer of excise attending the same, of the payment of the said duties of excise within the time aforesaid; that then it should and might be lawful to and for the said commissioners of excise, or the major part of them, for the time being, to direct and order such rum or spirits, so lodged in such warehouse or warehouses, for which the said duties should not be paid within the time aforesaid, to be put up to sale at public cant or auction to the best bidder or bidders for the same; and that the money arising by such sale should, in the first place, be applied in discharge of the

Recital of clauses in act 15 Geo. II.

The term of 6 months granted by the recited act, for rum or spirits from the *British* sugar plantations to be warehoused, before payment of the duties of excise, after 1 *July*, 1766, is enlarged to 12 months.

General issue.

Treble costs.

the duties payable thereon, and the charges attending such warehouse or warehouses, and also the expence of such sale; and the surplus of the monies so arising by such sale (if any) after payment of the said duties and charges, should go and be paid to the proprietor or importer of the said rum and spirits who so landed and lodged the same in the said warehouse: And whereas it may tend to the encouragement of the importation and re-exportation of rum or spirits of the growth, produce, or manufacture, of the *British* sugar plantations into and from this kingdom, and be of greater ease to the proprietor or importer of the same, if the said term of six months, by the said act given and granted for such rum or spirits so to be warehoused in the manner by the said act directed, be enlarged to a longer time; be it therefore enacted by the authority aforesaid, that from and after the first day of *July*, one thousand seven hundred and sixty six, the said term of six months, so given and granted in and by the said act of the fifteenth year of his late Majesty King *George* the second above recited, shall be extended and enlarged to the space of twelve calendar months for the purposes in the said act mentioned, under the same provisions and regulations, and with such powers and authorities, as are granted, prescribed, or appointed, in and by the said recited act, or any other act or acts of parliament now in force, with respect to the landing and warehousing of rum or spirits of the growth, produce or manufacture, of the *British* sugar plantations into the kingdom of *Great Britain*.

V And be it further enacted by the authority aforesaid, that if any person or persons shall be sued, molested, or prosecuted, for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act, and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgement shall be given against him, her, or them, upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against any such plaintiff or plaintiffs.

Anno septimo

GEORGE III. Regis.

C A P. XLIII.

An Act to amend and enforce the Acts of the Eighteenth, Twenty first, and Thirty second Years of the Reign of His late Majesty King George the Second, for the more effectual preventing the fraudulent Importation and Wearing of Cambricks and French Lawns.

WHEREAS an act passed in the eighteenth year of the reign of his late Majesty King George the second, intituled, *An act for prohibiting the wearing and importation of cambricks and French lawns*; and also one other act passed in the twenty first year of the reign of his said late Majesty, intituled, *An act for explaining, amending, and enforcing, an act made in the eighteenth year of the reign of his present Majesty, intituled, An act for prohibiting the wearing and importation of cambricks and French lawns*; and another act made in the thirty second year of the reign of his said late Majesty King George the second, intituled, *An act for the more effectual preventing the fraudulent importation of cambricks and French lawns*, have been found ineffectual: may it therefore please your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of July, one thousand seven hundred and sixty seven, no cambrick or French lawn shall be imported into any part of Great Britain, except into the port of London only.

Preamble, re-
cited in act 18
Geo. II,

21 Geo. II,

and 32 Geo. II.

No cambrick
or French lawn
imported into
any part of
Great Britain,
except into the
port of London, after
1 July, 1767;

II And be it further enacted by the authority aforesaid, that no such cambrick or French lawn shall be allowed to be imported into the port of London from any parts beyond the seas, except in British ships navigated according to law; and except notice be first given to the commissioners of his Majesty's customs of the species, and quantity, and marks of the packages, of such cambricks and French lawns, and the name of the ship in which the same are intended to be imported; and a licence given under the hands of the commissioners of his Majesty's customs in England for the time being, or any three of them, for the landing thereof, within thirty days from the date of such licence; which licence they are hereby authorized and required to grant without any fee or reward, or any other charge to the person demanding the same: and if any cambricks or French lawns shall be imported into Great Britain, contrary to the intention of this act, or without such licence as is herein before directed, such goods, with the package containing the same, together with the ship or vessel in which the same shall be imported, shall be forfeited and lost, and shall and may be seized and prosecuted as herein after mentioned; any law, custom, or usage, to the contrary notwithstanding.

and in British
ships navigat-
ed according
to law;
notice thereof
also being first
given to the
commissioners
of the cu-
stoms, and a
licence ob-
tained for the
landing;
otherwise they
are liable to
forfeiture, to-
gether with
the vessel.

III Provided always, that no such licence shall be granted for the importation or landing of any cambricks or French lawns in any other package, or in any less quantity, than is directed and allowed by the last recited act of the thirty second year of the reign of his late Majesty King George the second.

Licence to be
restrained to
the package,
and quantity,
prescribed by
act 32 Geo. II;

(+ 7 Z)

And

and to be delivered up by the master, &c.

at the time of entering and reporting the vessel; and the goods to be warehoused; and delivered out for exportation only.

No cambrick or lawn to be imported from *Ireland*, till the importation of cambricks and *French* lawns into that kingdom be prohibited by law.

Vessels from foreign parts found hovering on the coast, &c. having on board any cambrick or *French* lawns, not licenced,

are liable to forfeiture together with the goods.

Foreign cambrick, or *French* lawn, found in possession of any hawker or pedler, are liable to forfeiture, with all the other goods in the pack. Goods seized to be deposited in the King's warehouses, and to be free to inspection;

IV And it is hereby further enacted, that such licence shall be produced and delivered up by the master or person taking charge of the ship wherein such cambricks or *French* lawns shall be imported, together with the marks, numbers, and contents of each package, endorsed on the back thereof, to the collector and comptroller of the customs, at the time of entering and reporting such ship, on the forfeiture of one hundred pounds; and such cambricks and *French* lawns shall, upon landing, be warehoused under the like rules, regulations, and restrictions; and shall not be afterwards delivered out of such warehouse, but on condition to be exported to some of the *British* colonies or plantations in *America*, under the like securities and restrictions as are expressed and directed in the said last recited act of the thirty second year of the reign of King *George* the second, and upon payment of the same duties as they are now liable to by law.

V And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June*, one thousand seven hundred and sixty eight, no cambrick or lawn whatsoever shall be imported from the kingdom of *Ireland*, into any part of *Great Britain*, until the importation of cambricks and *French* lawns into the kingdom of *Ireland* shall be prohibited by law, upon pain of forfeiting the said goods, and the further penal sum of five pounds for every piece of cambrick or lawn so imported.

VI And be it further enacted by the authority aforesaid, that from and after the said first day of *July*, one thousand seven hundred and sixty seven, where any ship or vessel whatsoever coming or arriving from foreign parts, and having on board any cambrick or *French* lawns, without such licence as is herein before directed, shall be found at anchor, or hovering within the limits of any of the ports of *Great Britain*, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting, (unless in case of unavoidable necessity and distress of weather, of which necessity and distress the master, purser, or other person, having or taking the charge or command of such ship or vessel, shall give notice to, and make proof of before, the collector or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port) all such cambrick or *French* lawn, together with the chests, boxes, and other package whatsoever, containing the same goods, and the ship, or vessel on board which the same shall be found, or the value thereof, shall be forfeited and lost (whether bulk shall have been then broken or not) and the same goods and package shall and may be seized and prosecuted, or the value thereof be recovered by any officer or officers of the customs or excise, in manner herein after mentioned; any law, statute, or custom, to the contrary notwithstanding.

VII And be it further enacted by the authority aforesaid, that from and after the first day of *July*, one thousand seven hundred and sixty seven, if any foreign cambrick or *French* lawn shall be found in the possession of any hawker, pedler, or petty chapman, such hawker, pedler, or petty chapman, shall not only forfeit such foreign cambricks and *French* lawn, but also all the other goods contained in the pack where such goods shall be found; and shall also be adjudged to have forfeited his licence.

VIII And be it further enacted by the authority aforesaid, that forthwith, after the seizure of any such cambricks or *French* lawns, or as soon as conveniently may be, the same shall be sent to, and deposited in, one of the King's warehouses belonging to the custom-house in *London*; and all and every such cambricks and *French* lawns may, from time to time, be viewed and inspected by any person or persons on behalf of the prosecutor or prosecutors, or of the person or persons interested in, or claiming the said cambricks or *French* lawns; and the commissioners of his Majesty's customs are hereby required to make and give sufficient orders from time to time for

for that purpose; and, after condemnation thereof, in due course of law, all and every such cambricks or *French* lawns shall be stamped or marked in such manner as the commissioners of the customs in *England*, or any three or more of them, shall direct; and shall be publickly sold, to the best advantage, for exportation to the *British* colonies or plantations in *America* only; and one moiety of the produce or money arising by the sale of such cambricks and *French* lawns shall be to the use of his Majesty, his heirs, and successors, and the other moiety thereof to the use of the officer or officers who shall seize and secure the same: And no such cambricks or *French* lawns shall be sold otherwise than on condition to be exported as aforesaid; and shall not be delivered out of the warehouse or place wherein the same shall have been secured, until sufficient security, by bond, shall be first given to the King's Majesty, his heirs, and successors, which the commissioners of his Majesty's customs are hereby impowered and required to take, that the same, and every part thereof, shall be exported as aforesaid, and not landed again in any place except the said colonies or plantations; which bonds shall and may be discharged without fee or reward, upon certificate returned, signed by the collector or other proper officer of such colony or plantation, that the goods were there landed; or upon proof by two credible persons that such goods were taken by the enemies, or perished in the seas, the examination and proof thereof being hereby left to the judgement of the said commissioners; which commissioners are hereby impowered and required, from time to time, to call upon the person or persons who have entered into such security to produce such certificate or proof as aforesaid; and in default of producing such certificate or proof, to the satisfaction of the said commissioners, such bonds shall and may be put in suit, and prosecuted by order of the said commissioners, against the person or persons who shall so make default, in such manner as offences of the like kind are sued or prosecuted by any law or statute of this realm.

and, after condemnation, to be stamped,

and sold for exportation.

The money arising by the sale to be divided between the crown and the officer.

Bond to be given for the due exportation thereof;

to be discharged upon certificate according thereto, on proof of the goods having been taken by the enemy, or lost at sea;

otherwise to be put in suit.

IX And be it further enacted by the authority aforesaid, that if any officer or officers shall neglect or refuse, for the space of one month after the condemnation of such goods, to prosecute to effect any person or persons for any penalty or forfeiture by this act inflicted upon offenders against the same; that then, and in every such case, it shall be lawful for any person or persons whomsoever to sue for, prosecute, and recover the respective penalties or forfeitures by this act inflicted, by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or court of exchequer in *Scotland*, together with costs of suit; wherein no essoin, protection, privilege, or wager of law, or more than one imparlance, shall be allowed; and that one moiety of such penalties and forfeitures shall be to the use of the King's Majesty, his heirs, and successors, and the other moiety thereof to such person or persons as shall sue for, and recover the same.

Where, after condemnation, officer shall neglect to sue for the penalty, any person may sue for, and recover the same;

to be divided between the crown and prosecutor.

X And be it further enacted by the authority aforesaid, that all cambricks, or goods of the kind usually known under that denomination, which from and after the twenty ninth day of *September*, one thousand seven hundred and sixty seven, shall be woven or fabricated in *Great Britain*, shall be marked or stamped at each end of every piece with such mark or stamp, and by such officer or officers, as the commissioners of the excise in that part of *Great Britain* called *England*, and that part of *Great Britain* called *Scotland*, shall respectively direct and appoint for that purpose.

Cambricks fabricated in *Great Britain* to be stamped at each end.

XI And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the said respective commissioners of excise for the time being, or the major part of them, from time to time, upon request made to them by any such person or persons, and at the expence of such person or persons, to provide such marks or stamps as to the said respective commissioners, or the major part of them, shall seem proper; or

Commissioners of excise, upon request made to them by the maker or proprietor of cambricks, may order stamps to be made;

or direct and
appoint offi-
cers to stamp
the pieces,

for which they
are to be paid
as the com-
missioners
shall direct.

XII

Notice for the
purpose to be
given to the
officers, and
the goods to
be stamp be-
fore they are
cut out of the
loom ;

on penalty
of 5*l*.

and forfeiture
of the goods.

Officer to
attend, on
reasonable
notice given
him,

in order to
affix the
stamps ;
and he is to
make entry of
the N^o set to
each piece,
and the N^o of
yards it con-
tains, and the
N^o of threads
in the warp ;

to direct and appoint one or more supervisor or other officer or officers of the excise, of the district or division in which any such manufacture shall be carried on, to mark or stamp each and every piece of such cambrick, or goods of the kind usually known under that denomination, which shall be made, wove, or fabricated, by such person or persons applying as afore- said, with such mark or stamp, or marks or stamps, in manner herein after mentioned and directed ; and the officer or officers of excise who shall be so appointed to mark or stamp such goods, shall, by the fabricator, maker, weaver, or proprietor of such goods, be paid, for every piece of such goods which he or they shall mark or stamp in pursuance of this act, such sum as the commissioners of excise, for the time being, or the major part of them, shall direct and appoint.

And be it further enacted by the authority aforesaid, that all and every person and persons who shall weave, fabricate, or make, any such cambrick, or goods of the kind usually known by that denomination, shall, before the same shall be taken or cut out of the loom, give notice in writing of finishing of every or any piece or pieces of such goods, to such supervisor or other officer as aforesaid ; who, before any such piece of goods shall be cut out of the loom, shall mark or stamp both ends of such piece of goods with such mark or stamp as shall be provided and appointed for that purpose in manner aforesaid ; upon pain that every person who shall weave, make, or fabricate, such cambrick, or goods of the kind usually known by that denomination, and shall cut or take any piece of such goods out of the loom after the same shall have been finished, or permit the same to be done without having first given such notice in writing, and having such piece marked or stamped as aforesaid, shall, for every such offence, forfeit the sum of five pounds ; and the goods so cut out of the loom, without such notice being given, and such marks or stamps being set thereon, in manner herein before directed, shall be forfeited, and shall and may be seized by any officer or officers of the customs of excise.

XIII And be it further enacted by the authority aforesaid, that every supervisor, or other officer of the excise of the district in which any such manufacture of cambrick, or goods of the kind usually known by or under that denomination, shall be carried on, who shall be so as aforesaid appointed by the commissioners of the excise, or the major part of them, to mark or stamp such goods, upon reasonable notice given to him or them by any person or persons who shall make, weave, or fabricate, any such goods, that any piece of such goods is finished, shall forthwith, or as soon as conveniently may be, consistent with other the duty and business of his office, in manner herein before directed, mark or stamp both ends of such piece of goods with such mark or stamp as shall be so appointed and provided for that purpose ; and also fix or set a distinct and separate number to every piece of such goods, before the same shall be taken out of the loom ; and also make a just and true entry in writing, in proper books to be provided for that purpose at the expence of the manufacturer of such goods, of the number set to each piece of such goods, and the number of yards which each piece of such goods shall contain in length ; and also the number of threads contained in the warp of each piece of such goods ; upon pain that every supervisor, or other officer so appointed as aforesaid, who shall, upon reasonable notice given as aforesaid of the finishing of any piece of such goods, neglect or refuse to mark or stamp any piece of such goods in manner herein before directed, or to fix or set a distinct and separate number on each piece of such goods, or to make a true and just entry in manner aforesaid of the number set or affixed to each piece of such goods, and of the number of yards which each piece thereof shall contain in length, and also the number of threads contained in the warp of each piece of such goods ; shall, for every such

such refusal or neglect, forfeit and pay the sum of five pounds sterling on forfeiture of 5*l*. money.

XIV And be it further enacted by the authority aforesaid, that if any such supervisor, or other officer or officers of the excise, who shall be so appointed to seal or stamp such cambricks, or who shall have the custody of any mark or stamp which shall be so provided and appointed to mark or stamp such goods, shall therewith mark or stamp any cambricks or lawns, or goods of the kind usually known by or under those denominations, which shall not have been made, wove, or fabricated in *Great Britain*, or shall knowingly permit it to be done; or shall mark or stamp any piece of such goods, after the same shall be taken out of the loom; every such supervisor, or other officer or officers, so marking or stamping any such cambricks or lawns, or goods of the kind usually known under either of those denominations, or wilfully or knowingly permitting the same to be done, contrary to the true intent and meaning of this act, shall forfeit the sum of fifty pounds for every piece of such goods which he or they shall so mark or stamp, or permit or suffer to be marked or stamped, contrary to the true intent and meaning of this act; and such supervisor, or other officer or officers, upon being convicted of either or any of the offences aforesaid, shall lose his or their office or offices and employments, and is and are hereby declared and rendered ever after incapable of having, using, or enjoying, any office or place of trust under his Majesty, his heirs and successors.

Officer fraudulently stamping, or permitting to be so done, any goods not fabricated in *Great Britain*,

or after their being taken out of the loom,

forfeit 50*l*. per piece.

and is incapacitated;

XV And be it further enacted by the authority aforesaid, that if any person or persons shall, by bribery, fraud, covin, deceit, or imposition, or in any other manner whatsoever, prevail on, or procure any officer or officers of the excise, or other person who shall be appointed to mark or stamp any cambricks, or who shall have the custody of any mark or stamp, to mark or stamp any piece or pieces of cambrick or lawn, or of goods of the kind usually known under either of those denominations, which shall not have been actually and *bona fide* wove, made, or fabricated, in *Great Britain*; or after the same shall have been cut or taken out of the loom, contrary to the true intent and meaning of this act; all and every such offender and offenders, and his and their aiders, and abettors, and assistants, being thereof lawfully convicted, shall, for every such offence, forfeit and lose the sum of one hundred pounds, and be adjudged to stand in the pillory two hours: and if any person or persons shall give, pay, or secure, or offer to give, pay, or secure, to any such officer or officers, or other person as aforesaid, any bribe, recompence, or reward, of any kind whatsoever, in order to corrupt, persuade, or prevail on, such officer or officers, or other person, to set or affix such mark or stamp as aforesaid to any piece or pieces of cambrick, directed by this act to be marked or stamped, which shall not have been actually and *bona fide* made, wove, and fabricated, in *Great Britain*, or after the same shall have been taken out of the loom; such person or persons so offending shall, for every such offence, forfeit and lose the sum of fifty pounds.

and the persons concerned in procuring such fraud to be committed,

their aiders, and abettors, forfeit 100*l*. and to stand in the pillory;

and persons attempting by bribery, or otherwise, to corrupt officers to affix the stamps to any piece,

forfeit 50*l*.

XVI And be it further enacted by the authority aforesaid, that all and every supervisor, or other officer or officers of excise, who shall in manner aforesaid be appointed to mark or stamp any cambricks in pursuance of this act, shall yearly and every year (while such officers shall have the custody of any such stamp provided and appointed for that purpose in manner aforesaid) in the month of *June*, transmit and send to the commissioners of excise in *London* or *Edinburgh* respectively, a full, true, and just account, in writing, of all and every piece and pieces of such goods which he or they shall mark or stamp in pursuance of this act; and also a true copy of all and every entry or entries, of any kind whatsoever, which he or they shall make in any such book or books provided for that purpose,

Officer to transmit to the commissioners of excise an account yearly of the number of pieces stamped by him; and a copy of his entries;

distinguishing
the manufac-
turers;

on penalty of
dismissal.
The stamps to
be delivered
up on demand,
or order of
the commis-
sioners,

on forfeiture
of 200*l*.

XVII

Goods found
not legally
stamped,
are liable to
forfeiture,

and may be
seized, and
deposited in
the King's
warehouses;

and after con-
demnation
publicly sold.
Money arising
by the sale,
after deduct-
ing all charges,
to be divided
between the
crown and the
officer.

Persons expof-
ing to sale un-
stamped goods,
forfeit 200*l*.

Penalty of XV
forging or
counterfeiting
any stamp;

or importing,
or exposing to
sale, any goods
with a coun-
terfeit stamp
thereon,

is felony.

purpose, in any wise relating thereto, for and during the twelve calendar months next preceding the said month of *June*; distinguishing in such accounts the several manufacturers or proprietors, if there shall be more than one such in such officer's district, who shall have made or be owners of such goods; upon pain of being dismissed from his or their employ as an officer or officers of the excise: and all and every such officer or officers having the custody of any such mark or stamp as aforesaid, his or their executors or administrators, or such other person or persons in whose custody or power the same shall fall or come by the death of such officer or officers, or in any other manner, shall, upon demand or order from or by the commissioners of excise, or the major part of them, deliver up to such commissioners, or such person or persons as they shall appoint to receive the same, all and every such mark or stamp which shall have been delivered to such officer or officers, or by any other means come or fallen into the hands, custody, or power, of such officer or officers, or other person whatsoever; upon pain that any such officer or officers, or other persons, refusing or neglecting so to do, upon any such order or demand as aforesaid, shall forfeit and lose the sum of two hundred pounds; to be recovered and applied in manner herein after mentioned.

And be it further enacted by the authority aforesaid, that if any cambric, or goods of the kind usually known by or under that denomination, made, wove, or fabricated, in *Great Britain*, after the said twenty ninth day of *September*, one thousand seven hundred and sixty seven, shall be found in any place whatsoever in *Great Britain*, without being marked or stamped at each end of every whole and entire piece, and at one end of every remnant of such cambric, or goods of the kind usually known by or under that denomination, all such goods shall be forfeited, and shall and may be seized by any officer of the excise or customs; and such officer or officers is and are hereby indemnified for seizing such goods; and such goods so seized shall be deposited in the King's warehouse at the custom house at *London*, or in the excise office next to the place where the same shall be seized; and after condemnation thereof, by due course of law, shall be publicly sold to the best bidder; and that one moiety of the produce arising from the sale thereof, after deducting the charges and expences attending the condemnation and sale of such goods, shall be to the use of his Majesty, his heirs and successors, and the other moiety to such officer or officers who shall seize or sue for the same; and all and every person or persons who shall sell or expose to sale, or have in his or their custody for that purpose, any cambric, or goods of the kind usually called or known by or under that denomination, made and fabricated in *Great Britain*, and not marked or stamped at both ends of every entire piece, or at one end of every remnant of such goods, in manner by this act directed, shall, for every such offence, forfeit the sum of two hundred pounds; to be recovered and applied in manner herein after directed.

And be it further enacted by the authority aforesaid, That if any person or persons shall, at any time or times hereafter, forge or counterfeit any mark or stamp, to resemble any mark or stamp which shall be provided or used in pursuance of this act; or shall forge, resemble, or counterfeit, the impression of any such mark or stamp, upon any goods required by this act to be marked or stamped; or shall import or bring into *Great Britain* any foreign cambricks or lawns, or goods of the kind usually called or known by or under either of those denominations, having any such counterfeit mark, stamp, or impression thereon; or sell or expose to sale any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, with such counterfeit mark, stamp, or impression thereon, knowing such mark or stamp to be counterfeited; every such person so offending, being thereof lawfully convicted, shall be judged guilty

guilty of felony, and shall suffer as in cases of felony without benefit of clergy.

XIX Provided always, and be it enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners of excise in *England*, for the time being, or the major part of them, at any time within two months next after the commencement of this act, to order and direct all such cambrick, or goods of the kind usually known by or under that denomination, which shall have been made, or begun to be made, wove, and fabricated in *Great Britain* or *Ireland*, at any time before the commencement of this act, to be marked or stamped at both ends of every piece thereof, with such mark or stamp which shall be provided and appointed as aforesaid, notwithstanding the same shall have been taken out of the loom (proof being made to the satisfaction of the said commissioners, that all such goods were really and *bona fide* made, or begun to be made, wove, and fabricated, in *Great Britain* or *Ireland*, before the commencement of this act) which goods so marked or stamped, and numbered, in pursuance of such directions, shall and may be sold, disposed of, and used in like manner as if the same had been made or wrought after the commencement of this act, and all the directions thereof fully complied with; any thing in this act contained to the contrary thereof in any wise notwithstanding: and the supervisor, or other officer or officers of the excise, who shall be directed to mark or stamp, and number such goods, shall make the like entry of the number of yards in length of each piece of such goods, and the number set thereon, in like manner, and under the like penalties, as herein before directed, with respect to cambricks made after the commencement of this act.

The commissioners may order all such goods made, or begun to be made, in *Great Britain* or *Ireland*, before the commencement of the act, to be stamped, tho' taken out of the loom;

and the same may be lawfully sold.

Officer to make due entry of all such pieces.

XX Provided always, and be it further enacted and declared, that if any person or persons shall, before the said first day of *July*, one thousand seven hundred and sixty seven, be possessed of any cambricks or clear lawns, or goods usually known by either of those denominations, which have not been stamped in the manner required by law; such person and persons shall and may, on or before the first day of *August*, one thousand seven hundred and sixty seven, deposit such cambricks or clear lawns in any warehouse or warehouses, to be appointed for that purpose by the commissioners of the customs in *England*, for exportation to his Majesty's colonies or plantations in *America* only, upon payment of the half subsidy which is to remain by law after such goods are exported, without any oath or other proof being required of the place where such goods were manufactured; and no prosecution shall be commenced against any person or persons for having in their custody or possession any such unstamped goods, between the said first day of *July* and the first day of *August*, one thousand seven hundred and sixty seven; any thing in this or any other act of Parliament to the contrary notwithstanding.

Persons possessed of cambricks or clear lawns, before 1 *July*, 1767, not duly stamped, may deposit the same before 1 *August* next, in warehouses for exportation; upon payment of the half subsidy.

XXI And be it further enacted by the authority aforesaid, that all such goods which shall be seized and condemned in pursuance of this act, and all penalties and forfeitures whatsoever by this act inflicted (unless otherwise directed to be condemned and recovered by this act) shall and may be sued for, prosecuted, and recovered, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, by action of debt, bill, plaint, or information, in the name of his Majesty's attorney general, or in the name or names of such supervisor, or other officer or officers of the excise or customs as aforesaid; and that one moiety of the clear produce arising from the sale of all such goods, and of all the penalties and forfeitures inflicted by this act, after all charges deducted, shall be to his Majesty, his heirs and successors, and the other moiety thereof to the officer or officers who shall seize, inform, or prosecute for the same.

Goods, penalties, and forfeitures, in general, where not otherwise directed, where to be sued and recovered.

Produce from the sale, after all charges, to be divided between the crown and prosecutor.

And

Capias to issue
upon entering
an action, &c.

Defendant to
give sufficient
bail thereto.

And be it further enacted by the authority aforesaid, that upon every action, bill, plaint, or information, entered or filed as aforesaid, for any penalty imposed by this act, a *capias* in the first process shall and may issue, specifying the sum of the penalty sued; and the defendant or defendants shall be obliged to give sufficient bail or security by natural-born subjects, persons naturalized, or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court out of which such *capias* shall issue, at the day of the return of such writ, to answer such suit or prosecution; and shall likewise, at the time of such appearance, give sufficient bail or security by such persons as aforesaid, in the said court, to answer and pay all the forfeitures and penalties incurred for such offence or offences, in case he, she, or they, shall be convicted thereof, or to yield his, her, or their body or bodies to prison.

General issue.

XXIII And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons, for any thing done in pursuance of this act, the defendant or defendants, in such action or suit, shall and may plead the general issue, and give this act, and the special matter, in evidence at any trial to be had thereupon; and that the same was done by the authority of this act: and if it shall appear to have been so done, then the jury shall find for the defendant or defendants: and if the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or suit, after the defendant or defendants shall have appeared; or if, upon verdict or demurrer, judgement shall be given against the plaintiff or plaintiffs; the defendant or defendants shall recover treble costs, and have such remedy for the same, as any defendant or defendants hath or have in other cases by law.

Treble costs.

In case of
doubt or ques-
tion, where
the goods were
manufac-
tured,

the proof to
lie on the
owner or
claimer.

XXIV And be it further enacted by the authority aforesaid, that if any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, shall be seized by virtue or in pursuance of this or any other act now in force; or if any action shall be brought by the owner or claimer of such goods against any officer of the customs or excise, or any other person, for any thing done in pursuance of this or any other act now in force, and any doubt or question shall arise where such goods were manufactured; the proof thereof shall lie upon the owner or claimer of such goods, and not on the person who seized the same, or against whom such action shall be brought; any law, usage, or custom, to the contrary notwithstanding.

Anno septimo

GEORGII III. Regis.

C A P. XLV.

An Act for encouraging and regulating the Trade and Manufactures of the Isle of Man; and for the more easy Supply of the Inhabitants there with a certain Quantity of Wheat, Barley, Oats, Meal, and Flour, authorized by an Act made in this Session to be transported to the said Island.

[That is, so much as relates to the Excise]

S E C T.
VIII.

AND it is hereby further enacted by the authority aforesaid, that from and after the said fifth day of July, One thousand seven hundred and sixty seven, the commissioners of His Majesty's Customs in England, or any three of them, shall and may grant licence, without fee or reward (to continue in force for three months) to any of His Majesty's subjects, to export, from any port of England into the port of Douglas in the Isle of Man, but to no other in British ships navigated according to law, any quantity of spirits, not exceeding, in the whole, fifty thousand gallons of British distilled spirits, and thirty thousand gallons of rum the produce of the British plantations; any quantity of tea, not exceeding twenty thousand pounds weight of bohea tea, and five thousand pounds weight of green tea, in one year; any quantity of coffee, not exceeding five thousand pounds weight, in one year; and any quantity of tobacco, not exceeding one hundred and twenty thousand pounds weight, in one year, to commence from the said fifth day of July, One thousand seven hundred and sixty seven, and in every succeeding year; and for the goods so exported, by virtue of such licence, the exporter shall be intitled to receive the like drawbacks, but under the same security, regulations, and restrictions, in all respects, as are allowed and prescribed for such goods respectively when exported from Great Britain

Commissioners of the Customs empowered to grant licences to export certain quantities of particular species of goods from England into the port of Douglas.

Drawbacks allowed on the exportation of the said goods

(* 8 A)

to

Register to be kept at *Douglas*, of the quantity of each species so imported, and an account thereof to be transmitted to the commissioners at *London*, to *Ireland*; any law, custom, or usage, to the contrary notwithstanding : And His Majesty's Receiver General of the *Isle of Man*, or his Deputy, is hereby enjoined and required to keep a register, at the port of *Douglas*, of the quantity of each species of goods so imported as aforesaid; and to transmit an account thereof, every quarter, to the commissioners of His Majesty's customs at *London*.

The like bounties and drawbacks allowed on exportation of goods (malt and barley excepted) from *Great Britain* to the *Isle of Man*, as if exported to *Ireland*. XIV. And it is hereby further enacted by the authority aforesaid, that from and after the said fifth day of *July*, One thousand seven hundred and sixty seven, all goods, wares, and merchandizes (malt and barley excepted) which may be lawfully exported from *Great Britain* to the *Isle of Man*, shall, upon being so exported, be intitled to the same drawbacks and bounties, under the like rules, restrictions, securities, penalties, and forfeitures, in all respects, as such goods are intitled or liable to by law upon exportation from *Great Britain* to *Ireland*.

Anno septimo

GEORGE III. Regis.

C A P. XLVII.

An Act for discontinuing the Duties on Logwood exported; for taking off the Duties on Succus Liquoritiæ imported, and for granting other Duties in lieu thereof; for explaining such Parts of Two Acts made in the Tenth and Twelfth Years of the Keign of Queen Anne, as relate to certain Duties on Silks, printed, painted, or stained, in Great Britain; for granting a Duty upon the Exportation of such Rice as shall have been imported Duty-free, in pursuance of an Act made in this Session of Parliament; and for more effectually preventing the Wear of Foreign Lace and Needle Work which are prohibited to be imported into this Kingdom.

[That is, so much thereof as relates to Excise.]

SECT.
VI.

AND whereas by an act passed in the tenth year of the reign of her late Majesty Queen Anne, intituled, *An act for laying several duties upon all sops and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, callicoes, linens, and stuffs, printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper, and upon certain printed papers, pamphlets, and advertisements; for raising the sum of one million eight hundred thousand pounds, by way of a lottery, towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office of stamp duties by licences for marriages, and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills or lottery tickets; and for borrowing money upon stock (part of the capital of the South Sea company) for the use of the public; it is, amongst other things, enacted, that there should be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs, and successors, for and upon all silks, callicoes, linens, and stuffs, of what kind soever, which, at any time or times, within or during the term of thirty two years, to be reckoned from the twentieth day of July, one thousand seven hundred and twelve, should be printed, stained, painted, or dyed, in Great Britain (such callicoes, linens, and fustians, as should be dyed throughout of one colour only; and stuffs made of woollen, or whereof the greatest part in value should be woollen; always excepted) the several and respective rates and duties herein after expressed (over and above the duties payable upon the importation of them, or any of them) that is to say,*

Recital of
clause in Act
10 Anne;

For and upon all silks so printed, stained, or painted, in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth.

Duties payable
by virtue of
the said act
on silks,

(+ 8 B)

And

and on silk
handker-
chiefs.

And for all silk handkerchiefs so printed, stained, or painted, in Great Britain the sum of three pence for every yard square; and in those proportions for wider or narrower silks.

Recital of VII
clauses in act
3 Geo. I.

and 12 Anna;

And whereas by an act passed in the third year of the reign of his late Majesty King George the first, intituled, *An act for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth on four lottery acts passed in the ninth and tenth years of her late Majesty's reign; and for redeeming certain annuities payable on orders out of the hereditary excise, according to a former act in that behalf; and for establishing a general yearly fund, not only for the future payment of annuities, at several rates, to be payable and transferrable at the bank of England, and redeemable by Parliament, but also to raise monies for such proprietors of the said orders as shall choose to be paid their principal and arrears of interest in ready money; and for making good such other deficiencies and payments as in this act are mentioned; and for taking off the duties on linseed imported, and British linen exported; the said several rates and duties are made perpetual: and whereas by an act of Parliament made in the twelfth year of the reign of her said late Majesty Queen Anne, intituled, *An act for laying additional duties on soap and paper; and upon certain linens, silks, callicoos, and stuffs; and upon starch, and exported coals; and upon stamp vellum, parchment, and paper, for raising one million four hundred thousand pounds, by way of a lottery, for her Majesty's supply; and for allowances on exporting made wares of leather, sheep skins, and lamb skins; and for distribution of four thousand pounds due to the officers and seamen for gun money; and to adjust the property of tickets in former lotteries; and touching certain shares of stock in the capital of the South Sea company; and for appropriating the monies granted to her Majesty; it is, amongst other things, enacted, that there should be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs, and successors, for and upon all silks, callicoos, linens, and stuffs, of what kind soever, which, at any time or times within or during the term of thirty two years, to be reckoned from the second day of August, one thousand seven hundred and fourteen, should be printed, stained, painted, or dyed, in Great Britain (such callicoos, linens, and fustians, as shall be dyed throughout of one colour only; and stuffs made of woollen, or whereof the greatest part in value shall be woollen; always excepted) the several and respective rates and duties therein and herein after expressed (over and above all other duties payable for the same, or any of them) that is to say,**

Duties payable
by virtue
thereof on
silks,
and silk
handkerchief.

For and upon all silks so printed, stained, or painted, within or during the term aforesaid, in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth.

And for all silk handkerchiefs so printed, stained, or painted, within or during the term aforesaid, in Great Britain, the sum of one penny for every yard square; and in those proportions for wider or narrower silks.

VIII

The said rates
and duties
made perpe-
tual by act 6
Geo. I.

And whereas by an act of Parliament made in the sixth year of the reign of his said late Majesty King George the first, intituled, *An act for enabling the South Sea company to encrease their present capital stock and fund, by redeeming such publick debts and incumbrances as are therein mentioned; and for raising money, to be applied for lessening several of the publick debts and incumbrances; and for calling in the present exchequer bills remaining uncanceled; and for making forth new bills in lieu thereof, to be circulated and exchanged upon demand at or near the exchequer; the said several rates and duties last mentioned are made perpetual: And whereas some doubts have arisen,*

arisen, whether ribbands and silks so printed, stained, or painted, being less than half a yard in breadth, are within the meaning of the said recited acts, and liable to the said several rates and duties by the said acts imposed: now, for obviating all such doubts, be it declared by the authority aforesaid, that all ribbands and silks printed, stained, or painted, in *Great Britain*, though less than half a yard in breadth, are, within the true intent and meaning of the said acts, liable to the several rates and duties by the said two first mentioned acts imposed, according to the proportions in which such ribbands or silks are or shall be made.

Ribbands and silks, printed, stained, or painted, in *Great Britain*, tho' less than half a yard in breadth, de-

clared to be within the intent of the two first acts; and are liable to pay duties accordingly.

Anno

Anno septimo

GEORGE III. Regis.

C A P. LVI.

An Act for taking off the Inland Duty of One Shilling per Pound Weight upon all Black and Singlo Teas consumed in Great Britain; and for granting a Drawback upon the Exportation of Teas to Ireland, and the British Dominions in America, for a limited Time, upon such Indemnification to be made in respect thereof by the East India Company, as is therein mentioned; for permitting the Exportation of Teas in smaller Quantities than One Lot to Ireland, or the said Dominions in America; and for preventing Teas seized and condemned from being consumed in Great Britain.

Preamble, re-
citing clauses
in act 18
Geo. II.

and 21 Geo. II.

WHEREAS by an act of Parliament made in the eighteenth year of the reign of his late Majesty King George the second, intituled, *An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great Britain, and for granting to his Majesty certain other inland duties in lieu thereof; and for better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one county into another; an inland duty of one shilling per pound weight avoirdupois, and in that proportion for a greater or lesser quantity, was imposed and charged upon all tea to be sold in Great Britain; and also a further duty of twenty five pounds for every one hundred pounds of the gross price at which such teas should be sold at the public sales of the united company of merchants of England trading to the East Indies, and proportionably for a greater or lesser sum; which duties were to commence from the twenty fourth day of June, one thousand seven hundred and forty five, over and above all customs, subsidies, and duties, payable to his Majesty for the same, upon importation thereof; to be paid in manner as in the said act is directed: and whereas by an act of Parliament made in the twenty first year of his said late Majesty's reign, tea was allowed to be exported from this kingdom to Ireland, and his Majesty's plantations in America, without payment of the said inland duties: and whereas the taking off the said inland duty of one shilling per pound weight upon black and singlo teas, granted by the said act, and the allowing, upon the exportation of all teas which shall be exported to Ireland and his Majesty's plantations in America, the whole of the duty paid upon the importation thereof into this kingdom, appear to be the most probable and expedient means of extending the consumption of teas legally imported within this kingdom, and of encreasing the exportation of teas to Ireland, and to his Majesty's plantations in America, which are now chiefly furnished by foreigners in a course of illicit trade: and whereas the united company of merchants of England trading to the East Indies are willing and desirous to indemnify the public, in such manner as is herein after provided, with respect to any diminution of the revenue which shall or may happen from this experiment: we, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, do therefore most humbly beseech your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that for and during the space of*

of five years, to be computed from the fifth day of *July*, one thousand seven hundred and sixty seven, the said inland duty of one shilling *per* pound weight upon teas, shall not be paid for or in respect of any bohea, congo, fouchong, or pekoe teas, commonly called *black teas*, or any teas known by the denomination of singlo teas, which shall be cleared for consumption within *Great Britain*, out of the warehouses of the united company of merchants of *England* trading to the *East Indies*, or their successors; but that all such teas so to be cleared, whether the same have been already, or shall be hereafter sold by the said company, or their successors, shall be and are hereby freed and discharged, during the said term, from the said inland duties.

The inland duty of 1s. *per* pound discontinued for the term of five years, upon all black or singlo teas cleared for consumption within *Great Britain*, out of the company's warehouses;

II And it is hereby further enacted by the authority aforesaid, that for and during the like space of five years, to be computed from the fifth day of *July*, one thousand seven hundred and sixty seven, there shall be drawn back and allowed for all teas exported from this kingdom as merchandize to *Ireland*, or any of the *British* colonies or plantations in *America*, the whole duties of customs payable upon the importation of such teas; which drawback or allowance, with respect to such teas as shall be exported to *Ireland*, shall be made to the exporter in such manner, and under such rules, regulations, securities, penalties, and forfeitures, as any drawback or allowance is now payable out of the duty of customs upon the exportation of foreign goods to *Ireland*; and with respect to such teas as shall be exported to the *British* colonies and plantations in *America*, the said drawback or allowance shall be made in such manner, and under such rules, regulations, penalties, and forfeitures, as any drawback or allowance payable out of the duty of customs upon foreign goods exported to foreign parts, was, could, or might be, made before the passing of this act (except in such cases as are otherwise provided for by this act.)

and the duties of customs, payable on importation, to be drawn back upon all teas exported as merchandize to *Ireland*, or the *British* colonies in *America*;

III Provided always, and it is hereby enacted by the authority aforesaid, that the drawback allowed by this act shall not be paid or allowed for any teas which shall not be exported directly from the warehouse or warehouses wherein the same shall be lodged, pursuant to the directions of an act made in the tenth year of the reign of his late Majesty King *George* the first.

the said drawback to be paid for such teas only as shall be exported directly from the warehouses where lodged, pursuant to

to Geo. I.

IV And, for making good any diminution which may happen in the revenues of customs and excise by the discontinuance of the said duty, and the allowance of the said drawback, during the term aforesaid; be it enacted by the authority aforesaid, that on or before the first day of *September*, one thousand seven hundred and sixty eight, and on or before the first day of *September* in each of the four succeeding years, a true and exact account shall be taken, stated, and made up, by the proper officers of the customs and excise respectively, of the net produce of all the duties of customs for and in respect of teas sold by the said company, or their successors; and also of the net produce of the duties of excise upon teas cleared out of the warehouses belonging to the said company, or their successors; within the year, ending the fifth day of *July* immediately preceeding the taking, stating, and making up, such account; and that a sum, which shall be equal to the annual net produce of the duties of customs paid upon the importation of teas which were exported to *Ireland* and the *British* colonies and plantations in *America*, upon an average for five years preceeding the fifth day of *July*, one thousand seven hundred and sixty seven, shall be deducted from the total of the net produce, so stated, of the said duties of customs and excise in the said account, for the year ending the said fifth day of *July*, one thousand seven hundred and sixty eight, and for each of the said four succeeding years respectively: and if, after such deduction shall have been made, the remaining sum shall not amount to such a sum as shall be equal

And if, upon an annual state of the accounts as here directed to be made up, there shall appear, upon an average taken for five years preceeding, any diminution in the revenues by discontinuance of the said duty and allowance of the said drawback, during the said term; the company is to make good the deficiency.

to the annual net produce of all the duties of customs for and in respect of teas sold by the said company; and also to the annual net produce of the duties of excise upon teas cleared out of the warehouses of the said company, on an average for five years preceeding the said fifth day of *July*, one thousand seven hundred and sixty seven; then, and in every such case, from time to time, as often as such case shall so happen, the said company, or their successors, within forty days after a copy of such yearly account respectively shall have been delivered to their chairman, deputy chairman, secretary, cashier, or accomptant general, shall advance and pay, for every such year respectively, into the receipt of his Majesty's exchequer, for his Majesty's use, such sum of money as shall, with the monies remaining in such respective annual account after the deduction aforesaid shall have been made, amount to such a sum as shall be equal to the annual net produce of all the said duties of customs and excise upon teas, on the said average of five years preceeding the said fifth day of *July*, one thousand seven hundred and sixty seven; so as the money to be paid by the said company, or their successors, in pursuance of this act, shall not, in any one of the said five years, exceed such a sum as shall be equal to the annual net amount of the said inland duty of one shilling *per* pound weight upon teas cleared from the warehouses of the said company, for consumption within *Great Britain*; and also to the annual net amount of the duties of customs paid on the importation of teas which were exported to *Ireland*, and the *British* colonies and plantations in *America*, upon an average for five years preceeding the said fifth day of *July*, one thousand seven hundred and sixty seven.

On failure of any payment by the company,

the money to be recovered by action of debt, in any of the courts at *Westminster*,

with damages after the rate of 12 l. *per cent.* and full costs of suit.

The company's stock and funds, &c. are made liable thereto.

The monies to be applied as the present duties.

Clause in act 21 *Geo.* II.

V And be it further enacted by the authority aforesaid, that in case the said united company of merchants of *England* trading to the *East Indies*, or their successors, shall make failure in any of the payments hereby directed, required, or appointed to be made into the receipt of his Majesty's exchequer, in the manner, or on or before the respective times herein before limited or appointed for that purpose; that then, from time to time, as often as such case shall so happen, the money, whereof such failure in payment shall be made, shall and may be recovered to his Majesty's use, by action of debt, or upon the case, bill, suit, or information, in any of his Majesty's courts of record at *Westminster*; wherein no effoin, protection, privilege, or wager of law, shall be allowed, or any more than one imparlance; in which action, bill, suit, or information, it shall be lawful to declare that the said united company of merchants of *England* trading to the *East Indies*, or their successors, are indebted to his Majesty the monies of which they shall have made default in payment, according to the form of this statute, and have not paid the same, which shall be sufficient; and in or upon such action, bill, suit, or information, there shall be further recovered to his Majesty's use, against the said united company of merchants of *England* trading to the *East Indies*, or their successors, damages, after the rate of twelve pounds *per centum per annum*, for the respective monies so unpaid, contrary to this act, together with full costs of suit; and the said united company, and their successors, and all their stock, funds, and all other their estate and property whatsoever and wheresoever, shall be, and are hereby made subject and liable to the payment of such monies, damages, and costs.

VI And be it further enacted by the authority aforesaid, that all the monies which shall be paid into the receipt of his Majesty's exchequer, in pursuance of this act, shall be applied to such uses and purposes, and in such proportions, as the present duties on teas are now made applicable.

VII And whereas by an act made in the twenty first year of the reign of his late Majesty, intituled, *An act for permitting tea to be exported to Ireland, and his Majesty's plantations in America, without paying the inland duties charged*

charged thereupon by an act of the eighteenth year of his present Majesty's reign; and for enlarging the time for some of the payments to be made on the subscription of six millions three hundred thousand pounds, by virtue of an act of this session of parliament; it is enacted, that from and after the first day of June, one thousand seven hundred and forty eight, no tea should be exported to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, in any chest, cask, tub, or package whatsoever, other than that in which it was originally imported into *Great Britain*, nor in any less quantities than in the intire lot or lots in which the same was sold at the sale of the said united company, under the penalty of the forfeiture of such tea, and the package containing the same: And whereas the prohibiting the exportation of tea in any less quantity than one intire lot, has been very inconvenient to merchants and traders, and tends to discourage the exportation of tea to *Ireland*, and the said colonies; be it therefore enacted by the authority aforesaid, that from and after the fifth day of July, one thousand seven hundred and sixty seven, the said recited clause shall be, and is hereby, repealed.

prohibiting
the exportation of tea in
any less quantity than one
intire lot,

repealed.

VIII And be it further enacted by the authority aforesaid, that from and after the said fifth day of July, one thousand seven hundred and sixty seven, no tea shall be exported to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, in any chest, cask, tub, or package whatsoever, other than that in which it was originally imported into *Great Britain*; nor in any less quantity than the whole and intire quantity contained in any chest, cask, tub, or package, in which the same was sold at the publick sale of the united company of merchants of *England* trading to the *East Indies*; under the penalty of the forfeiture of such tea, and the package containing the same, which shall and may be seized by any officer of the customs; and such forfeiture shall be recovered and applied in such and the same manner, as any of the penalties or forfeitures mentioned in the said act, made in the twenty first year of the reign of his late Majesty, are thereby directed to be recovered and applied; and all tea exported under the authority of this act is hereby freed and discharged from the payment of the inland duties of excise, in such and the same manner, and shall be subject to the same rules and regulations, as are mentioned, appointed, and prescribed by the said act, in relation to tea exported by virtue thereof.

No tea to be
exported to
Ireland, or *America*, but in
the original
package;
nor in less
quantity than
the whole
quantity contained in such
package at the
company's
sale; on forfeiture thereof;
to be recovered and applied
as act 21 Geo.
II. directs.
Teas exported
under this act,
discharged of
the inland duties of excise.

IX And be it enacted by the authority aforesaid, that from and after the twenty fourth day of July, one thousand seven hundred and sixty seven, all teas which shall be seized and condemned for being illegally imported, or for any other cause, shall not be sold for consumption within this kingdom, but shall be exported to *Ireland*, or to the *British* colonies in *America*; and that no such teas, after the sale thereof, shall be delivered out of any warehouse belonging to his Majesty, otherwise than for exportation as aforesaid; or be exported in any package containing a less quantity than fifty pounds weight; which exportation shall be made in like manner, and under the same rules, regulations, penalties, and forfeitures, except in respect to the allowance of any drawback, as are by this act prescribed, appointed, and inflicted, in relation to the exportation of teas sold by the said company; and upon the like bond and security as is required by the said act made in the twenty first year of the reign of his late Majesty king *George* the second, to be approved of by the commissioners of the customs or excise in *England* for the time being, or any three of them respectively, or by such person or persons as they shall respectively appoint for that purpose.

Confiscated
teas to be sold,
and delivered
out for exportation only;

and in packages containing not less than 50 pound, subject to such other regulations as are here mentioned.

X And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons, for any thing by him or them done or executed in pursuance of this act, the defendant

General issue. or defendants, in such action or suit, shall and may plead the general issue, and give this act, and the special matter, in evidence, at any trial to be had thereupon; and that the same was done in pursuance and by the authority of this act: and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer, or otherwise; then

Treble costs. such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

Anno octavo

GEORGE III. Regis.

C A P. XXV.

An Act for reducing the Duties on Foul Salt to be used for Manure; for altering the Stamp Duties on certain Policies of Assurance; for amending so much of an Act made in the Thirty third Year of the Reign of His late Majesty King George the Second, as relates to the Allowance of the Duties of Customs, and exempting from the Duties of Excise such Rum or Spirits of the Growth, Produce, or Manufacture, of the British Sugar Plantations in America, as shall be exported from this Kingdom; for better securing the Excise Duties upon Foreign Liquors imported; for repealing a Clause in an Act made in the last Session of Parliament, prohibiting the Sale of condemned Tea for Home Consumption; for amending such Part of Two Acts made in the Sixth and Seventh Years of the Reign of His present Majesty, as relate to the depositing, in the Warehouses belonging to the Custom-house at London, Foreign Wrought Silks and Velvets, and Cambricks, and French Lawns, upon the Seizure thereof.

[So much as relates to Excise.]

SECT.
VII.

AND whereas by an act made in the thirty third Year of the reign of his late Majesty King George the second, intituled, *An act for encouraging the exportation of rum and spirits of the growth, produce, and manufacture, of the British sugar Plantations from this kingdom; and of British spirits made from melasses;* it is, (amongst other things) enacted, that upon the exportation of rum or spirits of the growth, produce, and manufacture, of the *British* sugar plantations in *America*, from this kingdom as merchandize, there shall be an allowance of all the duties of custom payable upon importation of such rums or spirits, and that the same shall be freed and discharged from all duties of excise in such manner as herein is directed; but by the said act, it is further enacted and required, that all such rum or spirits so to be exported shall be proof spirits, and that the same shall be certified by the proper officers to be proof spirits, before the bonds given for securing and paying the duties of excise upon the importation of such rum or spirits can be delivered up: and whereas great part of the rum or spirits of the growth, produce, and manufacture, of the *British* sugar plantations, imported into this kingdom for exportation or merchandize, are not proof spirits; and by reason thereof, and of the said restriction in the before recited act, the proprietor of the said rum or spirits cannot, upon the exportation thereof, obtain the drawback of the customs, or be freed and discharged from the said duties of excise, whereby the good end proposed by the said recited act will be in great measure, if not totally, frustrated; be it therefore enacted by the authority aforesaid, that from and after the twenty fifth day of *March*,

Recital of
clauses in act
3 Geo. III. re-
lating to the
exportation of
rum and spi-
rits of the
British sugar
plantations,

(+ 8 D)

one

From 25
March, 1768,
so much of
the recited act
as requires
such rum or
spirits so to
be exported,
to be proof
spirits, and to
be certified as
such, is re-
pealed;
and upon the
exportation a
drawback is
to be allowed
of all the
duties payable

upon the importation thereof.
Recital of
clauses in act
31 Geo. II. re-
lating to the
entry, and
payment of
the duties on
foreign ex-
ciseable li-
quors im-
ported.

one thousand seven hundred and sixty eight, so much of the said recited act as requires such rum or spirits so to be exported to be proof spirits, and to be certified so to be, shall be, and is hereby repealed and made null and void; and that from thenceforth, upon exportation of rum or spirits of the growth, produce, and manufacture, of the *British* sugar plantations, from this kingdom as merchandize, under the rules, restrictions, and regulations, by the said recited act established and referred to (and not hereby repealed) there shall be an allowance or drawback of all the duties of customs payable upon the importation thereof, and such rum or spirits shall be freed and discharged from all duties of excise, though the same shall not be proof spirits; any thing in the said recited act to the contrary notwithstanding.

VIII. And whereas by an act passed in the thirty first year of the reign of his Majesty King George the second, intituled, *An act for continuing certain laws therein mentioned relating to British sail cloth, and to the duties payable on foreign sail cloth; and to the allowance upon the exportation of British made gunpowder; and to the encouragement of the trade of the sugar colonies in America; and to the landing of rum or spirits of the British sugar plantations before the duties of excise are paid thereon; and for regulating the payment of the duties on foreign exciseable liquors; and for the relief of Thomas Wharton, with regard to the drawback on certain East India callicoos; and for rendering more commodious the new passage leading from Charing Cross;* it was enacted, amongst other things, that from and after the fifth day of July, one thousand seven hundred and fifty eight, the proprietor or proprietors, importer or importers, of any kind of foreign liquors liable to the duties of excise, within thirty days next after the master or purser for that voyage of the ship or vessel wherein the said foreign exciseable liquors, or any of them, shall be imported or brought into the kingdom of *Great Britain*, shall have or ought to have made a just and true entry or report, upon oath, of the burthen, contents, and loading, of such ship or vessel, in pursuance of the direction of the statute made in the thirteenth and fourteenth years of the reign of King Charles the second, intituled, *An act for preventing frauds, and regulating abuses in his Majesty's customs*, shall make due entry with the officer or collector appointed for the excise, in the port or place where such foreign exciseable liquors shall be imported, of all such foreign exciseable liquors on board such ship or vessel belonging to such proprietor or proprietors, importer or importers; and shall then, or before, satisfy and pay the duties of excise due and payable for and in respect of the said foreign exciseable liquors, and land the same, on pain to forfeit for every neglect or refusal to make due entry or payment, or to land the same, according to the directions of this act, all such foreign exciseable liquors, with the casks and package wherein the same shall be contained on board such ship or vessel belonging to such proprietor or proprietors, importer or importers, of the same, so neglecting or refusing, which shall and may be seized by any officer or officers of the excise; and that all seizures to be made in pursuance of the said act shall be applied, (the necessary charges for the recovery thereof being first deducted) one moiety to and for the use of his Majesty, his heirs, and successors; and the other moiety to the seizer or prosecutor: and whereas since the passing the said act, it frequently happens that foreign liquors liable to the duties of excise are imported into this kingdom, and duly reported, but the proprietor or proprietors, importer or importers, or the persons to whom consigned, under pretence that the said foreign liquors are much under proof, or for other pretences, neglect or refuse to make due entry or payment, or to land the same, according to the directions of the said act, and the same become forfeited:
and

and whereas the said foreign liquors when condemned are sold duty-free, whereby the value of the moiety of the said forfeiture, which by the said act is given to his Majesty, his heirs, and successors, is much less than the duty that would have arisen had the same foreign liquors been duly landed as they ought to have been; whereby many persons are tempted to commit great frauds and abuses to the prejudice of his Majesty's revenue, and of the fair traders: for remedy thereof, be it enacted by the authority aforesaid, that from and after the twenty fifth day of *March*, one thousand seven hundred and sixty eight, the respective commissioners of excise in *England* and *Scotland* shall, after condemnation, cause all such foreign liquors, liable to the duties of excise, which shall be seized for neglect or refusal to make due entry or payment, or landing the same, within the thirty days, according to the directions of the said act, to be publickly sold to the best bidder, at such places as the said respective commissioners shall think proper, for and towards satisfying the duties chargeable on imported foreign liquors liable to the duties of excise; and the overplus (if any be) to be applied to and for the benefit of the officer seizing the same: and in case the said foreign liquors, so to be sold as aforesaid, shall not be of value sufficient to satisfy, or shall barely satisfy, the whole of the said duties of excise; then, and in such cases, the officer making such seizure shall be rewarded in such manner as the said respective commissioners shall think proper, such reward not exceeding two shillings *per* gallon, to be in lieu of all other allowances; any law, statute, or provision, to the contrary thereof in any wise notwithstanding.

IX. And whereas by an act made in the last session of parliament, intituled, *An act for taking off the inland duty of one shilling per pound weight upon all black and single teas consumed in Great Britain; and for granting a drawback upon the exportation of teas to Ireland, and the British dominions in America, for a limited time, upon such indemnification to be made in respect thereof by the East India company, as is therein mentioned; for permitting the exportation of teas in smaller quantities than one lot to Ireland, or the said dominions in America; and for preventing teas seized and condemned from being consumed in Great Britain*; it is, amongst other things, enacted, that all teas which shall be seized and condemned for being illegally imported, or for any other cause, shall not be sold for consumption within this kingdom, but shall be exported to *Ireland*, or to the *British* colonies in *America*, under certain restrictions in the said act mentioned: and whereas the consumption of such teas in this kingdom will greatly reduce the price and value thereof, and thereby discourage the officers of the customs and excise from making seizures of such tea, and prosecuting the same to condemnation, which will promote the illicit importation and smuggling of tea into this kingdom, and be very prejudicial to the public revenue and the fair trader; be it therefore enacted by the authority aforesaid, that from and after the passing of this act, such part of the said recited act as prohibits the selling for consumption within this kingdom such seized and condemned teas, shall be, and the same is hereby declared to be, repealed.

X. And whereas by an act of parliament made in the sixth year of the reign of his present Majesty, intituled, *An act to prohibit the importation of foreign wrought silks and velvets, for a limited time; and for preventing unlawful combinations of workmen employed in the silk manufacture*; it is, amongst other things, enacted, that forthwith after the seizure of any such foreign wrought silks or velvets, or other works made thereof, or as soon after as conveniently may be, the same shall be sent to, and deposited in, one of the King's warehouses belonging to the custom-house at *London*: and whereas by another act made in the last

From 25
March, 1768,
all foreign li-
quors liable to
the duties of
excise, and
seized for not
making due
entry thereof,
&c. are, after
condemna-
tion, to be
publickly sold
towards satis-
fying the du-
ties; and the
overplus to go
to the officers
seizing the
same:

But where the
produce shall
be no more,
or less, than
the duties, then
the officer is
to be other-
wise reward-
ed.

Recital of
clause in an
act of the last
session, relat-
ing to the ex-
portation of
condemned
teas.

Such part of
the recited
act, as pro-
hibits the sell-
ing such seiz-
ed and con-
demned teas
for home con-
sumption, is
repealed.

Recital of
clauses in act
6 Geo. III.

and 7 Geo. III. relating to the sending up to London all seized foreign wrought silks or cambricks, &c.

All such goods are from and after 25 March, 1768, to remain in the custom-house warehouses where deposited; and such as shall be seized after the said day, are to be carried to the next custom-house, and remain there till condemned; unless the commissioners shall direct otherwise: But after condemnation, they are to be marked, and brought to the

last session of parliament, intituled, *An act to amend and enforce the acts of the eighteenth, twenty first, and thirty second years of the reign of his late Majesty King George the second, for the more effectual preventing the fraudulent importation and wearing of cambricks and French lawns*; it is, amongst other things, enacted, that forthwith after the seizure of any such cambricks or *French lawns*, or as soon after as conveniently may be, the same shall be sent to, and deposited in, one of the King's warehouses belonging to the custom-house at *London*: and whereas the sending all such goods to *London*, immediately after seizure, when seized at an out-port of this kingdom, is attended with great inconvenience to the officers making such seizures, as well as to the owners and proprietors of such goods, who live at remote distances from *London*; for remedy whereof, be it enacted by the authority aforesaid, that from and after the twenty fifth day of *March*, one thousand seven hundred and sixty eight, all such wrought silks and velvets, and other works made thereof, and all cambricks and *French lawns*, which have been seized in *Great Britain*, for any cause of forfeiture, shall and may remain in any custom-house warehouse where they are or were deposited; and all such as shall be seized after the said twenty fifth day of *March*, shall be carried to, and deposited in, the next custom-house, and shall remain there until the same shall be legally condemned, unless the commissioners of the customs for *England* or *Scotland* respectively shall judge it necessary and expedient to direct such goods to be removed sooner from thence: and after such goods shall be condemned in due course of law, it shall and may be lawful for the said respective commissioners to cause such goods to be marked or stamped in such manner as they shall think proper, and brought to any of the King's warehouses belonging to the custom-houses at *London* or *Edinburgh* respectively, to be there sold for exportation in the manner directed by the said acts of parliament herein before recited respectively relating thereto; any thing therein contained to the contrary notwithstanding.

King's warehouses at *London* or *Edinburgh*, and there sold for exportation.

General issue.

Treble costs.

XI. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in any such action or suit, may plead the general issue, and give this act, and the special matter, in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants: and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared; or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall recover treble costs, and have the like remedy for the same as any defendant or defendants hath or have in other cases by law.

Anno octavo

GEORGE III. Regis.

C A P. XXXII.

An Act for carrying into Execution an Agreement made between the Mayor and Commonalty and Citizens of the City of London, and the Wardens and Commonalty of the Mystery of Mercers of the said City, and Stamp Brooksbank Esquire, Secretary to the Commissioners of His Majesty's Revenue of Excise, for the Purchase of Gresham College, and the Ground and Buildings thereunto belonging; and for vesting the same unalienably in the Crown for the Purpose of erecting and building an Excise Office there; and for enabling the Lecturers of the said College to marry, notwithstanding any Restriction contained in the Will of Sir Thomas Gresham Knight, deceased.

WHEREAS the house and buildings now made use of for Preamble.
the managing and conducting the business of his Majesty's revenue of excise, situate in the *Old Jewry, London*, and called or known by the name of *The Excise Office*, are, for want of necessary room for the officers and clerks, found very inconvenient and insufficient for the well ordering and conducting the business of the said office, which business hath, of late years, been considerably increased: and whereas the said house and buildings, as well from their construction, as from the number and nearness of the ancient houses which confine and surround the same, are greatly exposed to fire; and no place has been, nor can be there found sufficient and proper to secure the records and papers of the said office from such accidents; and as the lease of the said house and buildings will expire on the tenth day of *October*, one thousand seven hundred and seventy, it is necessary that some more safe, fit, and commodious place be prepared, to which the said office may be removed: and whereas the messuage, tenement, edifices, and buildings, now called and known by the name of *Gresham College*, situate in the parish of *Saint Helens*, in *Bishopsgate Street*, and in *Saint Peters the Poor*, in the city of *London*, have, upon enquiry, been deemed a proper and convenient place for the erecting and building an office for the managing, conducting, and carrying on, the business of his Majesty's revenue of excise: and whereas upon consideration of the premises, the commissioners of his Majesty's revenue of excise did, by and with the consent, approbation, and direction, of the commissioners of his Majesty's treasury, treat with the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, who are seised of the said college called *Gresham college*; and in pursuance of such treaty, articles of agreement bearing date the tenth day of *December*, in the year of our Lord one thousand seven hundred and sixty seven, have been mutually entered into by and between the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, of the one part, and *Stamp Brooksbank* esquire, secretary

(+ 8 E)

From and after 25 March, 1768, the messuage called *Gresham College*, and the ground, &c. thereunto belonging,

tary to the commissioners of his Majesty's revenue of excise, of the other part, whereby the said mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, for and in consideration of one yearly annuity of five hundred pounds of lawful money of *Great Britain*, free and clear of all parliamentary and other taxes, payments, charges, and deductions whatsoever, to be settled on the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, for ever, to commence from the feast day of *Saint Michael*, one thousand seven hundred and sixty eight, and to be issuing and payable out of his Majesty's revenue arising from the duties of excise, as in the said agreement is mentioned, have consented and agreed to surrender, yield, and give up, the said messuage or tenement called *Gresham College*, herein after more particularly mentioned and described, with all its rights, members, and appurtenances, to be settled unalienably in the crown, for the purpose of making, erecting, and establishing there, an office for the conducting and carrying on the business of his Majesty's revenue of excise, and to be called and known by the name of *The Excise Office*: and whereas the said agreement cannot be carried into full and compleat execution without the authority of parliament: may it therefore please your Majesty, that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fifth day of *March*, one thousand seven hundred and sixty eight, all that messuage or tenement called *Gresham College*, in the parish of *Saint Helens*, in *Bishopsgate Street*, and in *Saint Peter's the Poor*, in the city of *London*, and all the ground thereunto belonging; containing on the west front next *Old Broad Street* in length, from north to south, two hundred and five feet, little more or less; and from the south end of the said front, pointing eastward, extends ninety feet six inches; then turning to the north fifty five feet six inches, then to the east eighty five feet three inches, then to the south five feet six inches, then to the east nine feet, then to the south twenty one feet five inches, then to the east twenty eight feet nine inches, then to the south twenty six feet two inches, then to the east twenty seven feet, then to the north twenty seven feet two inches; and from thence to *Bishopsgate Street* eastward in an irregular line eighty four feet nine inches; from thence to the north on the east side thereof next *Bishopsgate Street* is a gateway under one of the houses there of about ten feet wide from north to south, used as a coachway from *Bishopsgate Street* into the said college and premises; then on the north side of the said gateway from *Bishopsgate Street* pointing towards the west is thirty four feet four inches, then turning northward thirty feet eleven inches, then to the west forty five feet ten inches, then to the north seventy one feet six inches, then to the west forty nine feet, then to the north fifteen feet eight inches, then to the west twenty one feet seven inches, then to the north thirty six feet; and from thence to the west on the north side, which joins nearly at right angles to the west front in *Old Broad Street*, one hundred and eighty six feet six inches; and at the south end of the said west front next *Old Broad Street*, over a passage of five feet wide, or thereabouts, leading into *Sun Yard*, is a building belonging to the said college, which extends from west to east twenty three feet eight inches, together with all erections and buildings now erected and built upon the said ground and premises above described, or any part thereof, or that shall or may, at any time hereafter, be built and erected thereon, or any part thereof, with all the rights, members, privileges, immunities, exemptions, ways, paths,

paths, passages, waters, watercourses, easements, commodities, emoluments, advantages, and appurtenances whatsoever, to the said messuage, tenement, and college, or any part thereof, belonging and usually held and enjoyed therewith, shall be, and be deemed to be, and are hereby declared to be, vested in and annexed to the imperial crown of this realm, and shall be and remain for ever unalienable from the same; and his Majesty, and his successors in the imperial crown of this realm, shall for ever have, hold, and enjoy, the same, against the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, and all and every person and persons claiming or to claim by, from, or under them, or any of them, freed and discharged of and from all former estates, leases, or other incumbrances whatsoever, made or granted of the said premises, or any part thereof.

II. And be it enacted by the authority aforesaid, that in full Satisfaction for the said college, ground, and premises, so vested in and annexed to the crown as aforesaid, there shall be paid to the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, for ever, one yearly annuity of five hundred pounds of lawful money of *Great Britain*, free and clear of all parliamentary and other taxes, payments, charges, and deductions whatsoever, payable quarterly on the four most usual feast days, or days of payment, in the year, to commence from the feast day of *Saint Michael*, one thousand seven hundred and sixty eight; the first quarterly payment to be made on the feast day of the nativity of our blessed Lord, in the said year one thousand seven hundred and sixty eight, and to be issuing and payable out of the revenue of excise, and to be paid at the excise office in *London*, from time to time.

with all rights and privileges belonging to and enjoyed therewith, are declared to be vested in, and annexed unalienably to the crown;

in full satisfaction for which, there shall be paid out of the revenue of the excise office to the city of *London*, and to the *Mercers* company, an annuity of 500 l. per annum; the same to be paid quarterly; and the first payment to be made on 25 Dec. 1768;

III. And be it enacted by the authority aforesaid, that on payment of the said yearly annuity of five hundred pounds, or any part thereof, by the receiver general of his Majesty's duties of excise for the time being, the receipt of the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, or of such person as they shall appoint to receive the same, shall be a discharge to such receiver general for the sum of money expressed in such receipt, and the same shall be allowed such receiver general on passing his accounts; and in case the said annuity, or any part thereof, shall be behind and unpaid, by the space of twenty one days next over or after any of the said feasts, or days on which the same shall become due and payable, after having been lawfully demanded at the office aforesaid, it shall and may be lawful to and for the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, to bring an action at law, in his Majesty's court of exchequer at *Westminster*, against the receiver general of his Majesty's duties of excise for the time being, to recover the money due; in which action no essoin, wager of law, or protection, shall be allowed; and in case the plaintiff or plaintiffs shall recover in such action, he or they shall be intitled to full costs.

the receipt of the persons appointed by the city and *Mercers* company, to be a discharge to the receiver general of the duties of excise for such payments.

If such payments are not duly made,

an action may be brought against such receiver general,

and full costs allowed on recovering.

IV. And whereas pursuant to the last will and testament of Sir *Thomas Gresham* of the city of *London* knight deceased, four persons have, from time to time, been chosen, nominated, and appointed, by the mayor and commonalty and citizens of the city of *London*, to read lectures of divinity, astronomy, musick, and geometry, within the said college; and also eight persons have been, from time to time, appointed by the said mayor and commonalty and citizens of *London*, to inhabit eight almshouses

50 l. per annum clear of all taxes to be paid by the city to their several lecturers, in consideration of the apartments relinquished by them in the said college; the same to be paid quarterly;

and 50 l. per annum by the *Mercers* company to their lecturers, in lieu of their apartments;

the first quarterly payments to be made on 25 Dec. 1768.

An additional sum of 50 l. per annum to be paid by the *Mercers* company to doctor *Pemberton* during his life.

The city, and *Mercers* company, to provide proper places for the reading of lectures;

almshouses standing within, or adjoining to, and part of, the said college; and also three persons have, from time to time, been chosen, nominated, and appointed, by the wardens and commonalty of the mystery of *Mercers* of the city *London* to read lectures in law, physick, and rhetorick, within the said college; and such seven persons so chosen, nominated, and appointed, to read such lectures have, by the directions of the said will, had apartments within the said college for the purpose of residing there and reading such lectures: and whereas the said several seven persons so chosen, nominated, and appointed, to read the said lectures, and the said eight alms-folks, the better to enable the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, to perform their part of the agreement entered into as aforesaid, have respectively agreed and consented to relinquish and quit their apartments and almshouses; be it enacted by the authority aforesaid, that the mayor and commonalty and citizens of the city of *London* do and shall pay, or cause to be paid, unto the four persons who now read the said lectures in divinity, astronomy, musick, and geometry, and to their successors who shall, from time to time, be chosen, nominated, and appointed, to read the said lectures, and to each and every of them, the yearly sum of fifty pounds of lawful money of *Great Britain*, free and clear of all parliamentary and other taxes, payments, charges, and deductions whatsoever, by even and equal quarterly payments, in lieu and instead of their respective apartments so by them agreed to be relinquished and given up, and over and above the salaries and stipends found, provided, and allowed, to them for reading the same lectures; and in like manner that the wardens and commonalty of the mystery of *Mercers* of the city of *London* do and shall pay, or cause to be paid, unto the three persons who now read the said lectures in law, physick, and rhetorick, and to their successors who shall, from time to time, be chosen, nominated, and appointed, to read the said lectures, and to each and every of them, the yearly sum of fifty pounds of lawful money of *Great Britain*, free and clear of all parliamentary and other taxes, payments, charges, and deductions whatsoever, by even and equal quarterly payments, in lieu and instead of their respective apartments so by them agreed to be relinquished and given up, and over and above the salaries and stipends found, provided, and allowed, to them for reading the same lectures; the first quarterly payments of the said yearly sums respectively to be made on the feast day of the nativity of our blessed Lord, in the said year one thousand seven hundred and sixty eight.

V. And be it further enacted by the authority aforesaid, that in consideration of the great age and infirmities of *Henry Pemberton* doctor of physick, the present reader in physick in the said college, and of his long residence therein, the said wardens and commonalty of the mystery of *Mercers* of the city of *London* shall, over and above the said yearly sum of fifty pounds by this act provided for the reader in physick for the time being, by like quarterly payments, pay or cause to be paid unto the said *Henry Pemberton*, the further additional yearly sum of fifty pounds for and during the term of his natural life, free and clear of all taxes and deductions whatsoever.

VI. And be it further enacted by the authority aforesaid, that the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, do and shall, from time to time, and at all times hereafter, find and provide sufficient and proper place or places for the present seven professors, and all succeeding persons to be chosen, nominated, and appointed

pointed, for the reading the lectures in divinity, astronomy, musick, geometry, law, physick, and rhetorick, to read the same in accordingly; and also like sufficient and proper place and places for the habitation of the eight alms-folks now or hereafter for the time being.

VII. And be it further enacted by the authority aforesaid, that the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, do and shall, within the space of one month from the passing of this act, pay, or cause to be paid, unto the receiver general of his Majesty's duties of excise, the sum of one thousand eight hundred pounds, for and towards the expence of pulling down the said college and the building an excise office there; and the receipt of such receiver general shall be a sufficient discharge for the same.

and for the habitation of the alms-folks of the college.

The city and *Mercers* company are to pay to the receiver general of the excise, within a month, 1800 *l.* towards the charge of pulling down the college, and building an excise office.

VIII. And whereas it may be found necessary for the more commodious building the said office, or for rendering the same more convenient and proper by any future buildings to be added thereto, that a power be vested in the commissioners of his Majesty's treasury for the purchasing lands or tenements for those purposes; be it therefore enacted by the authority aforesaid, that it shall and may be lawful to and for all bodies politic, corporate, or collegiate, and all trustees, mortgagees, and feoffees in trust, guardians of infants, and committees of lunatics and ideots, executors, and administrators whatsoever; and all and every other person or persons whomsoever, who are or shall be seized, possessed, or interested in, any lands or tenements standing, or being contiguous or adjoining to, the said college, to bargain and sell the same to such person or persons as the commissioners of his Majesty's treasury now being, or any three or more of them, or the high treasurer, or the commissioners of his Majesty's treasury for the time being, or any three or more of them, shall, by writing under his or their hands, appoint to contract for the purchase thereof, for the purpose aforesaid; and such lands or tenements so to be purchased, shall be conveyed to his Majesty, his heirs, or successors, by deed or deeds to be inrolled in his Majesty's court of *King's Bench*; and when so purchased, shall be, and be deemed to be, and are hereby declared to be, vested and annexed to the imperial crown of this realm, and shall be and remain for ever unalienable from the same; and all contracts, agreements, and sales, and all conveyances by such deeds inrolled as aforesaid, which shall be made by such bodies politick, corporate, or collegiate, or other persons aforesaid, shall be valid and effectual to all intents and purposes; any law, statute, or usage, or any other matter or thing to the contrary notwithstanding: and all and every sum and sums of money which shall be paid to or for the use of such body politic, corporate, or collegiate, or other person or persons aforesaid, for the purchase of any lands or tenements for the purposes of this act, shall be respectively laid out, and invested in, the purchase of other lands, tenements, and hereditaments, which shall be conveyed and settled to and upon, and subject to, such titles, uses, trusts, limitations, remainders, and contingencies, as the lands and tenements sold for the purpose of this act were settled, limited, and assured, at the time of such sale, and shall be held and enjoyed accordingly; and until such purchase-money shall be reinvested in lands as aforesaid, the same shall be laid out in the purchase of stocks in some of the publick funds, or placed out on government or real securities, at interest; and such interest shall be paid to and for the use of such person or persons as would have been intitled to the rents and profits of the lands and tenements so sold for the purposes of this act, as aforesaid.

persons possessed, &c. of such lands or tenements as shall be found necessary for rendering the said building more commodious, are empowered to sell and convey the same for that purpose;

and after conveyance and inrollment of the deed of sale, the premises are to vest in the crown unalienable.

Money paid for the same to be laid out in other purchases, and to be settled to the same uses;

and till that can be done, to be laid out in some of the publick funds.

All acts, &c.
done at the
excise office,
when built at
*Gresham Col-
lege*, deemed
as valid as if
done at the
office in the
Old Jewry.

IX. And be it further enacted by the authority aforesaid, that when the excise office shall be built at *Gresham College* aforesaid, and the said office shall be kept and held there, the same shall be called *The Excise Office*; and that all and every act and acts, thing and things, matters and concerns, made, done, and executed there, for the receipt and management of his Majesty's duties of excise, shall be and are hereby declared to be as good and valid in the law, to all intents and purposes, as such act or acts, matters, things, or concerns, would have been, had the same been made, done, and executed, at the said office of excise in the *Old Jewry*, had this act never been made.

Reservation of
rights.

X. Saving always, to the king's most excellent Majesty, his heirs and successors, and all and every person and persons, bodies politic and corporate (other than and except the mayor and commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, and all persons claiming by, from, and under them) all such estate, right, title, and interest, in, to, and out of, the said college, ground, and premises herein before mentioned, or any part thereof, as fully and amply, to all intents and purposes, as if this act had not been made.

The lecturers
authorized to
marry, and
read lectures
afterwards,
notwithstand-
ing any re-
striction or li-
mitation in
*Sir Thomas
Gresham's*
will.

XI. And whereas in and by the said last will and testament of the said *Sir Thomas Gresham*, the mayor commonalty and citizens of the city of *London*, and the wardens and commonalty of the mystery of *Mercers* of the city of *London*, were directed to permit and suffer the seven persons elected and appointed to read the seven lectures in the said will mentioned, to have the occupation of all the mansion-house, gardens, and other appurtenances, (now called *Gresham College*) for them, and every of them, there to inhabit, study, and daily to read the said several lectures: and whereas in and by the said will it is directed, that no person chosen to read any of the said lectures should be suffered to read any of the said lectures after that he should be married, nor should receive any fee or stipend appointed for the reading of the said lectures: and whereas in pursuance of this act the said college will be pulled down and taken away, and the collegiate life of the said lecturers, intended by the said *Sir Thomas Gresham*, will, by the pulling down of the said college, be put an end to; be it enacted by authority aforesaid, that from and after the passing of this act, it shall and may be lawful to and for the said seven lecturers, or their successors, or any of them, to marry, notwithstanding any restriction contained in the said will; and each and every of the said lecturers, and their successors, shall, notwithstanding their being married, be suffered to read their said several lectures after they shall be married, and shall be intitled to receive the fee or stipend appointed for the reading of their said several lectures; and the mayor, commonalty, and citizens, of the said city of *London*, and the wardens and commonalty of the said mystery of *Mercers*, and their successors, shall not be or be deemed guilty of any misapplication of such sum or sums of money as shall be paid in fees or stipends to the said lecturers, though married; any restriction or limitation in the said will contained to the contrary notwithstanding.

Anno nono

GEORGE III. Regis.

C A P. VI.

An Act for the more effectually preventing the clandestine Importation of Foreign Spirits; and for explaining such Part of an Act made in the Fifth Year of the Reign of His present Majesty, as relates to the Penalties inflicted upon Persons selling Ale, Beer, or other Exciseable Liquors by Retail, without Licence; and for taking away certain Powers granted by former Acts, for punishing Persons convicted of retailing Spirituous Liquors without Licence.

WHEREAS by an act passed in the eighth year of the reign of his late Majesty King George the first, intituled, *An act to prevent the clandestine running of goods, and the danger of infection thereby; and to prevent ships breaking their quarentine; and to subject copper ore, of the production of the British plantations, to such regulations as other enumerated commodities of the like production are subject,* it is enacted and declared, that any officer of excise shall and may, and ought to seize all brandy, arrack, rum, spirits, and strong waters, together with the casks, bottles, vessels, or other package containing the same, which by any act or acts then in force, or then after to be made, should be forfeited: And whereas no provision is made by the laws in being to empower the officers of excise to seize horses, or other cattle or carriages, made use of in removing, carrying, or conveying the said liquors forfeited as aforesaid; and it would be a further means to prevent the clandestine importation of spirituous liquors, if officers of excise were empowered to seize the horses, or cattle and carriages, made use of in removing, carrying, or conveying the same, in the same manner as the officers of the customs may now legally do; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the tenth day of January, one thousand seven hundred and sixty nine, it shall and may be lawful to and for the officers of excise, and every of them, and they, and each of them, are required to seize all and every horse, and other cattle and carriage whatsoever, used in the removing, carrying, or conveying away, any of the liquors aforesaid (customs and other duties not being first paid or secured) in the same manner as the officers of the customs may now legally do; which seizures of horses, cattle, and carriages, shall and may be proceeded upon, heard, and determined, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for or recovered by any law or laws relating to his Majesty's revenue of excise, or any of them; or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at Westminster, for any thing done in that part of Great Britain called England, or in the court of exchequer at Edinburgh, for any thing done in that part of Great Britain called Scotland; and that one moiety of every such forfeiture shall be to his Majesty, his heirs,

Preamble, reciting clause in act 8 Geo. I.

After 10 Jan. 1769, officers of excise are empowered to seize all horses, cattle, and carriages, used in removing or conveying away foreign spirits, for which duties, &c. have not been paid, as officers of the customs may now do. Method of proceeding thereupon.

heirs, and successors, and the other moiety thereof to him or them who shall seize, inform, or sue for the same.

Clause in act
5 Geo. III.

II. And whereas by an act passed in the fifth year of his present Majesty's reign, intituled, *An act for altering the stamp duties upon admissions into corporations or companies; and for further securing the stamp duties in Great Britain*; it is, amongst other things, enacted, that from and after the fifth day of July, one thousand seven hundred and sixty five, every person convicted of selling beer, ale, or other exciseable liquors by retail, within *England, Wales, or the town of Berwick upon Tweed*, without being licensed thereto, shall, instead of the several pecuniary and corporal punishments inflicted by former acts, forfeit and undergo the penalties and punishments following; for the first offence, the sum of forty shillings, and all costs and expences of conviction; and if not paid within fourteen days, the party shall suffer imprisonment for one month, unless the penalty and charges shall be sooner paid; and for the second offence, four pounds, with the like costs; and if not paid within one week, the party shall suffer imprisonment for two months, unless such fine and costs be sooner paid; and for the third offence, and all subsequent offences, six pounds, with like costs; and if not paid within three days, the party shall suffer imprisonment for three months, unless he shall sooner pay the same as aforesaid; the said costs and expences to be settled and ascertained as is therein mentioned: And whereas since passing of the said last in part recited act, it has been doubted, whether the several powers, authorities, directions, rules, methods, penalties, punishments, and forfeitures, clauses, matters, and things, which were provided, settled, directed, established, or imposed, by any act or acts of parliament made since the eighth year of his late Majesty King *George the second*, relating to the selling spirituous liquors by retail without licence, might be lawfully exercised, imposed, inflicted, and recovered, against any person for retailing spirituous liquors without licence: Now in order to put an end to such doubts, be it enacted and declared by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, punishments, and forfeitures, clauses, matters, and things, provided, settled, directed, established, or imposed, by any act or acts of parliament made since the eighth year of the reign of his late Majesty King *George the second*, relating to the selling of spirituous liquors by retail without licence (except the forfeiture or penalty of one hundred pounds imposed by an act of the ninth year of the reign of his late Majesty King *George the second*, intituled, *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*) might have been, notwithstanding the said act made in the fifth year of his present Majesty's reign, and may (except as is herein after mentioned) for the future be lawfully exercised, practised, applied, used, imposed, inflicted, levied, and recovered, in regard to all and every person and persons that have offended or shall offend against the said several and respective acts, or any of them, made since the eighth year of the reign of said late Majesty King *George the second*.

Powers, &c.
provided and
established by
any act or acts
made since
8 Geo. II.
relating to the
retailing spiri-
tuous liquors
without li-
cence (except
the penalty of
100 l. imposed
by Act 9 Geo.
II.)
might have
been, and
may, notwith-
standing act 5
Geo. III, be
lawfully exer-
cised.

The powers
given to Jus-
tices of the
peace, &c. by
former acts, of
transporting
or whipping
persons who
retail spiritu-
ous liquors
without li-
cence, are
taken away.

III. Provided always nevertheless, and it is hereby enacted by the authority aforesaid, that from and after the tenth day of January, one thousand seven hundred and sixty nine, all the powers and authority by the said former acts, or any of them, to the Justices of peace and commissioners of excise respectively given of transporting or whipping persons convicted of retailing spirituous liquors without licence, shall cease and be no longer put in force; any former act or acts to the contrary notwithstanding.

Anno nono

GEORGE III. Regis.

C A P. XXXIX.

An Act to permit the free Importation of certain Raw Hides and Skins from Ireland, and the British Plantations in America, for a limited Time; and for taking off the Duties upon Seal Skins tanned or tawed in this Kingdom, and for granting another Duty in lieu thereof; for indemnifying all Persons with respect to advising or executing any of His Majesty's Orders of Council prohibiting the Importation of Raw Hides, Horns, and Hoofs, of infected Cattle; and to authorize the Prohibition of the Importation of such Hides, Horns, and Hoofs, for the future.

WHEREAS the allowing, for a limited time, the free Preamble. importation of certain species of raw hides and skins from Ireland and the British colonies or plantations in America, and the reduction of the duties upon seal skins tanned or tawed in this kingdom, may tend to the ease of the publick, by reducing the price and encouraging the manufacture of leather in this kingdom; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the first day of June, one thousand seven hundred and sixty nine, no subsidy, custom, duty, or other imposition whatsoever, shall be demanded, collected, received, or taken, for or upon any raw or undressed hides of steers, cows, or any other cattle of what kind soever (except of horses, mares, or geldings); nor for or upon any calve skins or goat skins, raw or undressed, which shall be imported into this kingdom from Ireland, or any of the British colonies or plantations in America, for the space of five years from the said first of June, or at any time thereafter before the end of the then next session of parliament; any act or acts of parliament to the contrary notwithstanding.

Raw hides and skins (those of horses excepted) allowed to be imported duty-free from Ireland, or the British colonies in America, for the term of 5 years;

II. Provided always, and it is hereby further enacted by the authority aforesaid, that due entry shall be made of all such hides and skins, at the custom-house belonging to the port into which the same shall be imported, in such manner and form as were used and practised before the making of this act; and such hides and skins shall be landed in the presence of the proper officer or officers of the customs appointed for that purpose; and if any person or persons, upon the importation of such hides or skins, shall not observe and perform the said rules and regulations herein before mentioned, every such person shall be liable to and pay such and the same duties as such hides and skins would have been subject and liable to if this act had not been made; any thing herein contained to the contrary notwithstanding.

so as entry be made thereof at the Port of Importation, and the same be landed in the presence of an officer; otherwise they are liable to pay duty.

III. And be it further enacted by the authority aforesaid, that from and after the first day of June, one thousand seven hundred and sixty nine, the rates and duties payable by virtue of any former act or acts of parliament upon seal skins tanned or tawed within this kingdom, shall cease, determine, and be no longer paid or payable.

The former duties upon seal skins tanned or tawed in this kingdom are repealed;

heirs, and successors, and the other moiety thereof to him or them who shall seize, inform, or sue for the same.

Clause in act
5 Geo. III.

II. And whereas by an act passed in the fifth year of his present Majesty's reign, intituled, *An act for altering the stamp duties upon admissions into corporations or companies; and for further securing the stamp duties in Great Britain*; it is, amongst other things, enacted, that from and after the fifth day of July, one thousand seven hundred and sixty five, every person convicted of selling beer, ale, or other exciseable liquors by retail, within *England, Wales, or the town of Berwick upon Tweed*, without being licensed thereto, shall, instead of the several pecuniary and corporal punishments inflicted by former acts, forfeit and undergo the penalties and punishments following; for the first offence, the sum of forty shillings, and all costs and expences of conviction; and if not paid within fourteen days, the party shall suffer imprisonment for one month, unless the penalty and charges shall be sooner paid; and for the second offence, four pounds, with the like costs; and if not paid within one week, the party shall suffer imprisonment for two months, unless such fine and costs be sooner paid; and for the third offence, and all subsequent offences, six pounds, with like costs; and if not paid within three days, the party shall suffer imprisonment for three months, unless he shall sooner pay the same as aforesaid; the said costs and expences to be settled and ascertained as is therein mentioned: And whereas since passing of the said last in part recited act, it has been doubted, whether the several powers, authorities, directions, rules, methods, penalties, punishments, and forfeitures, clauses, matters, and things, which were provided, settled, directed, established, or imposed, by any act or acts of parliament made since the eighth year of his late Majesty King George the second, relating to the selling spirituous liquors by retail without licence, might be lawfully exercised, imposed, inflicted, and recovered, against any person for retailing spirituous liquors without licence: Now in order to put an end to such doubts, be it enacted and declared by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, punishments, and forfeitures, clauses, matters, and things, provided, settled, directed, established, or imposed, by any act or acts of parliament made since the eighth year of the reign of his late Majesty King George the second, relating to the selling of spirituous liquors by retail without licence (except the forfeiture or penalty of one hundred pounds imposed by an act of the ninth year of the reign of his late Majesty King George the second, intituled, *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*) might have been, notwithstanding the said act made in the fifth year of his present Majesty's reign, and may (except as is herein after mentioned) for the future be lawfully exercised, practised, applied, used, imposed, inflicted, levied, and recovered, in regard to all and every person and persons that have offended or shall offend against the said several and respective acts, or any of them, made since the eighth year of the reign of said late Majesty King George the second.

Powers, &c. provided and established by any act or acts made since 8 Geo. II. relating to the retailing spirituous liquors without licence (except the penalty of 100 l. imposed by Act 9 Geo. II.) might have been, and may, notwithstanding act 5 Geo. III. be lawfully exercised.

The powers given to Justices of the peace, &c. by former acts, of transporting or whipping persons who retail spirituous liquors without licence, are taken away.

III. Provided always nevertheless, and it is hereby enacted by the authority aforesaid, that from and after the tenth day of January, one thousand seven hundred and sixty nine, all the powers and authority by the said former acts, or any of them, to the Justices of peace and commissioners of excise respectively given of transporting or whipping persons convicted of retailing spirituous liquors without licence, shall cease and be no longer put in force; any former act or acts to the contrary notwithstanding.

Anno nono

GEORGE III. Regis.

C A P. XXXIX.

An Act to permit the free Importation of certain Raw Hides and Skins from Ireland, and the British Plantations in America, for a limited Time; and for taking off the Duties upon Seal Skins tanned or tawed in this Kingdom, and for granting another Duty in lieu thereof; for indemnifying all Persons with respect to advising or executing any of His Majesty's Orders of Council prohibiting the Importation of Raw Hides, Horns, and Hoofs, of infected Cattle; and to authorize the Prohibition of the Importation of such Hides, Horns, and Hoofs, for the future.

WHEREAS the allowing, for a limited time, the free Preamble. importation of certain species of raw hides and skins from Ireland and the British colonies or plantations in America, and the reduction of the duties upon seal skins tanned or tawed in this kingdom, may tend to the ease of the publick, by reducing the price and encouraging the manufacture of leather in this kingdom; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the first day of *June*, one thousand seven hundred and sixty nine, no subsidy, custom, duty, or other imposition whatsoever, shall be demanded, collected, received, or taken, for or upon any raw or undressed hides of steers, cows, or any other cattle of what kind soever (except of horses, mares, or geldings); nor for or upon any calve skins or goat skins, raw or undressed, which shall be imported into this kingdom from *Ireland*, or any of the *British* colonies or plantations in *America*, for the space of five years from the said first of *June*, or at any time thereafter before the end of the then next session of parliament; any act or acts of parliament to the contrary notwithstanding.

Raw hides and skins (those of horses excepted) allowed to be imported duty-free from Ireland, or the British colonies in America, for the term of 5 years;

II. Provided always, and it is hereby further enacted by the authority aforesaid, that due entry shall be made of all such hides and skins, at the custom-house belonging to the port into which the same shall be imported, in such manner and form as were used and practised before the making of this act; and such hides and skins shall be landed in the presence of the proper officer or officers of the customs appointed for that purpose; and if any person or persons, upon the importation of such hides or skins, shall not observe and perform the said rules and regulations herein before mentioned, every such person shall be liable to and pay such and the same duties as such hides and skins would have been subject and liable to if this act had not been made; any thing herein contained to the contrary notwithstanding.

so as entry be made thereof at the Port of Importation, and the same be landed in the presence of an officer; otherwise they are liable to pay duty.

III. And be it further enacted by the authority aforesaid, that from and after the first day of *June*, one thousand seven hundred and sixty nine, the rates and duties payable by virtue of any former act or acts of parliament upon seal skins tanned or tawed within this kingdom, shall cease, determine, and be no longer paid or payable.

The former duties upon seal skins tanned or tawed in this kingdom are repealed;

and in lieu thereof 1 d. 2 q. per lb. is to be paid;

IV. And be it further enacted by the authority aforesaid, that from and after the said first day of *June*, in lieu of the said duties by this act repealed, as aforesaid, there shall be raised, collected, levied, and paid, unto and for the use of his Majesty, his heirs, and successors, for and upon all seal skins which shall be tanned or tawed within this kingdom, a rate or duty of one penny halfpenny *per* pound weight a-verdupois of such seal skins; and after that rate for a greater or less quantity.

the said duty to be under the receipt and management of the commissioners and officers of excise;

V. And, for the better ascertaining, charging, collecting, raising, levying, and securing, the said rate or duty by this act imposed, and preventing frauds therein, be it further enacted by the authority aforesaid, that the rate or duty by this act made payable upon seal skins tanned or tawed in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and the rate or duty by this act made payable upon seal skins tanned or tawed in *Scotland*, shall be under the receipt and management of the commissioners of excise in *Scotland* for the time being.

and to be raised, levied, and secured, &c. in all respects,

as the duties upon hides and skins, by act 9 *Anna.*

VI. And be it further enacted by the authority aforesaid, that the rate and duty by this act imposed or chargeable for and upon seal skins aforesaid, shall and may from time to time be ascertained, raised, received, levied, recovered, and secured, by such ways, means, and methods, and by the same or different stamps and marks, and under such pains of death, and other penalties and forfeitures, and with such powers of adjudging the said duty, and adjudging and mitigating the said penalties and forfeitures, or any of them, and other powers, and to such rules and directions, and in such methods, manner, and form, as the respective duties upon hides and skins, and pieces of hides and skins, made wares, vellum, and parchment, granted by an act made in the ninth year of the reign of her late Majesty Queen *Anne*, intituled, *An act for laying certain duties upon hides and skins, tanned, tawed, or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, are by that act, or any law or statute thereby referred unto, or by any law or statute relating to the duties of excise upon hides and skins, prescribed, appointed, or enacted, to be ascertained, raised, received, levied, secured, or recovered; and that the act last mentioned, and all the clauses, pains of death, penalties, forfeitures, powers, authorities, rules, directions, matters, and things, therein contained, or thereby referred unto, or contained in any other law or statute relating to the duties upon hides and skins, for the raising, receiving, levying, recovering, securing, paying or accounting for, the duties thereby granted or therein mentioned, or any arrearages of the same, or any way relating to the same duties, pains, penalties, or forfeitures, by such act or acts chargeable, be applied, practised, and put in execution, for raising, receiving, levying, recovering, securing, paying, and accounting for, the duty upon seal skins by this act granted, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if they were particularly and at large repeated in the body of this present act.

Duties to be paid into the exchequer;

VII. And be it further enacted by the authority aforesaid, that all monies arising by and in respect of the rate and duty hereby granted and imposed (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other branches of the publick revenue; and are hereby appropriated, and shall be issued and applied to the same uses and purposes, in such manner, and under such regulations, as the monies arising by the rates and

and duties hereby repealed are, by any law or laws now in being, appropriated unto, and directed to be issued and applied.

VIII. And be it further enacted by the Authority aforesaid, that a drawback of one penny per pound weight averdupois shall, from and after the said first day of *June*, be allowed upon the exportation of seal skins tanned or tawed in this kingdom, in lieu of any other drawback; and the said skins shall be exported, and the said drawback allowed and paid, in such and the same manner, and under the same regulations and restrictions, as any other hides and skins are exported, and the drawback thereupon is allowed and paid.

and to be applied as the former duties.

Drawback of 1 d. per Pound allowed upon the Exportation of such tanned or tawed seal skins.

IX. And whereas his Majesty, by certain orders in council to prevent the contagious distemper, which raged amongst the horned cattle, in several foreign parts of *Europe*, being brought into the kingdoms of *Great Britain* and *Ireland*, by the Importation of hides, horns, and hoofs, of such infected cattle, was pleased to order that the utmost care should be taken not to permit any entry to be passed for the hides of horned cattle, either raw or salted, or horns and hoofs which were or might be imported into any of the ports of *Great Britain* or *Ireland*, until his Majesty's pleasure should be further signified; be it therefore enacted by the authority aforesaid, that all personal actions and suits, indictments, informations, and all prosecutions and proceedings whatsoever, which have been or shall be prosecuted or commenced against any person or persons, for or by reason of any act, matter or thing advised, commanded, appointed, or done in relation to the premises; or of any contract or agreement not performed by means of, or in obedience to, such order of council, be, are, and shall be, discharged and made void by virtue of this act; and that if any action or suit shall be commenced or prosecuted in that part of *Great Britain* called *England*, against any person or persons for any such act, matter, or thing, so advised, commanded, appointed, or done, or such contract or agreement not performed, he, she, or they, may plead the general issue, and give this act and the special matter in evidence; and if the plaintiff or plaintiffs in any action or suit so to be commenced or prosecuted shall become nonsuit, or forbear further prosecution, or suffer discontinuance, or if judgement shall be given upon any verdict or demurrer against such plaintiff or plaintiffs, the defendant or defendants shall and may recover double costs, and shall have the like remedy for the same as any defendant or defendants hath or have in other cases by law: And if any such action or suit as aforesaid shall be commenced or prosecuted in that part of *Great Britain* called *Scotland*, or in the kingdom of *Ireland*, the respective court before whom such action or suit shall be commenced or prosecuted, shall allow to the defender the benefit of the discharge and indemnity hereby provided, and shall further allow to him his double costs of suit in all such cases as aforesaid.

Persons indemnified with respect to advising or executing his Majesty's orders of council, prohibiting the importation of raw hides, &c. of infected cattle; or for contracts not performed in obedience thereto.

General issue.

Double costs.

X. And it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for the King's most excellent Majesty, his heirs, or successors, from time to time, as often as he or they shall find it necessary so to do, by his or their royal proclamation, to be issued by and with the advice of his or their privy council, or by his or their order in council, to be published in the *London Gazette*, to prohibit generally, or from any particular country or countries, the importation of any hides or skins, horns or hoofs, or any other part of any cattle or beast, into the kingdoms of *Great Britain* or *Ireland*, for such time or times to be therein mentioned, and under such rules, orders, and regulations, as his Majesty, his heirs and successors, by the advice aforesaid, shall judge most expedient and effectual to prevent any contagious distemper from being brought into these kingdoms; any law, custom, or usage, to the contrary notwithstanding.

His Majesty empowered, by proclamation or order in council, to prohibit the Importation of foreign hides or skins.

XI. And be it further enacted by the authority aforesaid, that if any action shall at any time be brought against any person for any matter or thing which he or she shall do, or cause to be done, by virtue or in execution of this act, in every such case the defendant or defendants in every such action may plead the general issue, and give this act and the special matter in evidence on any trial or trials to be hereafter had in such action; and that if the plaintiff or plaintiffs in any such action shall discontinue such action, or become nonsuit, or if judgement shall be given against any such plaintiff or plaintiffs in such action, the defendant or defendants in every such action shall recover his, her, or their treble costs of suit.

Anno decimo

GEORGE III. Regis.

C A P. XLIV.

An Act for more effectually preventing Traders in exciseable Commodities from using false Weights and Scales; and for explaining and amending several Acts of Parliament relating to Hackney Coaches and Chairs.

[So much thereof as relates to the Excise.]

W H E R E A S several Traders, subject to the Survey of the Officers appointed by the Commissioners of Excise, are severally required by the Laws concerning the Duties under the Management of the said Commissioners, to keep just and sufficient Scales and Weights, at the Place or Places where they carry on their respective Trades, to be used in taking the Account of the Stocks of such Traders: And whereas, the Penalties in those Laws provided, have by Experience been found ineffectual, and not sufficient to restrain the using false Weights and Scales, in regard the Duties of One Weighing oftentimes amount to more than the Forfeiture incurred; whereby some ill-disposed Persons have been encouraged to make use of false, unjust, and insufficient Scales and Weights, to the great Diminution of the Revenue, and to the Discouragement of the fair Trader: For Remedy whereof, May it please Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That if at any Time after the Twenty-fourth Day of June, One thousand seven hundred and seventy, any Trader, subject to the Survey of any Officer of Excise, and required by the Laws concerning the Duties under the Management of the Commissioners of Excise to keep sufficient and just Scales and Weights, shall, in the weighing his, her, or their Stock or Stocks, make use of, or cause, or procure, or suffer to be used, any false, unjust, or insufficient Scales or Weights, to the Intent to defraud His Majesty of the Duties by the said Laws respectively granted; that then, and in every such Case, the Party or Parties offending, shall forfeit the Sum of One Hundred Pounds for every such Offence.

Preamble.

After 24 June 1770, Trader using false Weights and Scales in weighing his Stock, in Fraud of the Duties,

forfeits 100 l.

Offender not to be punished twice for the same Offence.

Penalties to be recovered, &c. as by the Laws of Excise;

such

and to be ap- such Penalties and Forfeitures shall be for the Use of his Majesty, His
plied Half to Heirs, and Successors, and the other Moiety for the Use of such Person
His Majesty, or Persons that shall inform or sue for the same.
Half to the
Informers.

IX. And be it further enacted, by the Authority aforesaid, That if any
Action or Suit shall be commenced against any Person or Persons, for
any Thing done in pursuance of this Act, the Defendant or Defendants,
General Issue. in such Action or Suit shall and may plead the General Issue, and
give this Act and the Special Matter in Evidence at any Trial to be
had thereupon, and that the same was done in Pursuance, and by the
Authority of this Act: And if afterwards a Verdict shall pass for the
Defendant or Defendants, or the Plaintiff or Plaintiffs shall discontinue
his or their Action or Actions, or be nonsuited, or Judgment shall be
given against him, her, or them, upon Demurrer or otherwise; then
Treble Costs. such Defendant or Defendants shall have Treble Costs awarded to him
or them against such Plaintiff or Plaintiffs.

Anno Duodecimo

GEORGE III. Regis.

C A P XLVI.

An Act for the more effectual preventing of Frauds in the Revenues of Excise, with respect to Tea, Soap, Low Wines and Spirits.

W H E R E A S by an Act of Parliament, made and passed Preamble.
in the Tenth Year of the Reign of His late Majesty King
George the First, intituled, *An Act for repealing certain* Act 10 Geo. I.
Duties therein mentioned, payable upon Coffee, Tea, Cocoa
Nuts, Chocolate, and Cocoa Paste, imported, and for granting certain Inland
Duties in lieu thereof; and for prohibiting the Importation of Chocolate
ready made, and Cocoa Paste; and for better ascertaining the Duties payable
upon Coffee, Tea, and Cocoa Nuts, imported; and for granting Relief to
Robert Dalzell late Earl of Carnwath; it was enacted, That no Tea
exceeding the Quantity of Six Pounds Weight should be removed or
carried from any Part of this Kingdom by Land or Water, without such
Permit, or Certificate, as is therein expressed and required: And by
the said Act it was further enacted, That every Seller of and Dealer
in Tea should, each Night, enter into a Book, kept for that Purpose,
an Account of the Gross Quantity of Tea which he should retale or
consume in each Day in small Quantities, under the Weight of Six
Pounds, and in one other Book should enter, every Night, every Par-
cel of Tea above the Weight of Six Pounds which he should sell in
each Day: And whereas by the said recited Act, no Provision is made
for distinguishing in such Permits or Certificates, or in such Entries, the
Quality or Colour of the Tea so permitted or certificated, or so entered,
in the said Books, whereby great Frauds and Abuses have been com-
mitted, contrary to the true Intent and Meaning of the several Acts of
Parliament relative to the Duties on Tea, and to the manifest Prejudice
of the fair Trader in the said Commodity; for Remedy whereof, and
for the greater and more effectual Discouragement of the illegal and
pernicious Practice of unlawfully importing and clandestinely Running
of Tea, be it enacted by the King's most Excellent Majesty, by and
with the Advice and Consent of the Lords Spiritual and Temporal, and
Commons, in this present Parliament assembled, and by the Authority
of the same, That from and after the Twenty-fourth Day of June, One After June
thousand seven hundred and seventy-two, all Dealers in and Sellers of 24, 1772, all
Tea, who shall then have, or from thenceforth receive into their Dealers in
Custody any Bohea, Congo, Souchong, or Pekoe Tea, shall, and are Tea shall
hereby obliged and directed, from Time to Time, to mark each Cannister, mark each
every Cannister, Bag, Jar, Tub, Box, Cask, or other Package, in which Cannister,
they shall keep any Bohea, Congo, Souchong, or Pekoe Tea, with the *&c.* with the
word *Black*, and also to mark each and every Cannister, Bag, Jar, Tub, Words *Black*
Box, Cask, or other Package, in which they shall keep any other Kind or *Green*, ac-
of Tea, not being Bohea, Congo, Souchong, or Pekoe Tea, with the cording to the
Word Contents of
such Canni-
ster, &c.

word *Green*, the said words *Black* and *Green* to be respectively marked, on the most conspicuous part of such cannister, bag, jar, tub, box, cask, and other package.

Black Tea, and Green Tea, how to be distinguished.

II. And for avoiding all doubts, and controversies concerning the two kinds of teas in this act mentioned, and distinguished by the names of *Black Tea* and *Green Tea*, it is hereby declared and enacted by the authority aforesaid, that by the term or name *Black Tea*, is meant all such teas as are usually called or known by the name of bohea, congo, fouchong, or pekoe tea; and that by the term or name *Green Tea*, is meant all teas not being such bohea, congo, fouchong, or pekoe tea.

Officers of Excise finding an Increase of Teas in the custody of dealers, to seize such increase, unless the owner produce a certificate of the payment of duties.

III. And be it further enacted by the authority aforesaid, that from and after the twenty-fourth day of *June*, one thousand seven hundred and seventy-two, the officer and officers of excise who shall, from time to time survey and take the stock of tea at the warehouses, storehouses, rooms, shops, cellars, vaults, and other places made use of for keeping tea by dealers in and sellers of tea, shall keep a separate and distinct account of the black tea, and of the green tea, which shall at any time be in their or any of their custody; and if such officer of excise shall find any increase either of green tea or of black tea in the custody of any such dealer or seller, over and above the quantity of each respective sort which such officer found in such dealer or seller's custody, at the time of such officer's last preceding survey upon such dealer or seller, such increase shall be deemed and taken to be made by tea for which no duties were paid, and which had been privately brought in by such dealer or seller without permit or certificate, and so much of the green tea or black tea respectively as shall be found so increased shall be forfeited and lost, and shall and may be seized and carried away by such officer of excise who shall so find the same, unless the owner thereof shall make it appear that the said increase was made by such green tea or black tea respectively brought in with an authentick permit or certificate of the payment of the duties thereof.

Sellers of tea in small quantities, under 6 lb. weight to keep distinct accounts of what quantity they retale of each sort.

IV. And be it further enacted by the authority aforesaid, that from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-two, all dealers in and sellers of tea who shall sell or consume the same in small quantities, under the weight of six pounds, shall and are hereby obliged and directed to keep separate and distinct accounts of all the black tea, and of all the green tea, which they or any of them shall so respectively sell or consume in small quantities in each day, and shall, every night, enter into a book, to be kept for that purpose, an account of the gross quantities of the black tea, and also of the green tea, which have been by him, her, or them respectively so retailed or consumed in that day in small quantities under the said weight of six pounds; and the said dealers in and sellers of tea shall also keep one other book, wherein they shall make separate and distinct entries of all the black tea, and all the green tea, above the weight of six pounds, which they shall respectively sell in each day; which said books shall be provided, and the entries so to be made in the said books shall be under the same directions, rules, regulations, penalties, and forfeitures, as are provided and enacted by the said above recited act of the tenth of his late Majesty King *George* the first.

Such entries to be under the directions provided by act 10 Geo. I.

No tea, exceeding 6 lb. weight to be removed out

V. And be it enacted by the authority aforesaid, that from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-two, no tea, exceeding the quantity of six pounds weight, shall be

be removed or carried from any part of this kingdom, by land or by water without a permit or certificate, signed by one or more of the officers for the inland duties on tea, signifying and certifying the names and places of abode of the buyer and seller, and expressing the quantity and quality of the tea; that is to say, if the tea so to be removed or carried is bohea, congo, fouchong, or pekoe tea, then to express in the permit or certificate that the same is black tea; and if the tea so to be removed and carried is neither bohea, congo, fouchong, or pekoe tea, then to express in the permit or certificate that the same is green tea, and also certifying that the inland duties chargeable upon tea have been duly paid and satisfied, upon pain of forfeiting the tea which is so found removing or carrying from one place to another without such permit or certificate, expressing the quality as abovesaid, together with the package in which the same shall be contained; which permit or certificate shall be left with the officer of the division to which the same shall be carried, to prevent the seizure thereof; in which permit or certificate the officer who grants the same shall express and limit the time for which the same shall continue in force.

of the kingdom without a permit;

expressing the quantity and quality of such tea, &c.

upon pain of forfeiture of such tea.

VI. And whereas by the said recited act it is enacted, that no tea should be sold, uttered, or exposed to sale, but when the same should be in some warehouse or place entered for keeping the same, upon pain of forfeiting all such tea so sold, uttered, or exposed to sale, and treble the value thereof, together with the package containing the same: And whereas the penalty by the said act provided has by experience been found ineffectual, and ill-disposed persons have thereby been induced to carry tea which hath been clandestinely imported into this kingdom, from house to house, in small parcels, in diminution of the revenue, and to the great discouragement of the fair dealer in tea: For remedy whereof, be it further enacted by the authority aforesaid, that from and after the said twenty-fourth day of June, one thousand seven hundred and seventy-two, if any tea shall be sold, uttered, or exposed to sale, either by wholesale or retale, but when the same shall be in some or one of the warehouses, storehouses, rooms, shops, cellars, vaults, or other places, entered and approved as by the said act is directed, the person or persons so uttering, selling, or exposing to sale such tea, in any other place or places than those entered and approved as aforesaid, shall, for every such offence, forfeit and lose the sum of ten pounds, together with all the tea which shall be so sold, uttered, or exposed to sale.

No tea to be sold by wholesale or retale, but out of the warehouses and shops approved of by act 10. Geo. I.

VII. And whereas by a clause in an act of parliament, passed in the fifth year of the reign of his present Majesty, intituled, *An act for the better securing and further improving of the revenues of customs, excise, inland and salt duties*, it was enacted, that makers of hard soap should provide covers to their coppers, pans, and utensils, wherewith they should boil or make hard soap; which coppers, pans, and utensils, and also the pipe or pipes that conveyed the waste or salt lees from such copper, pan, or utensil, the officers of excise were to lock and seal down in manner as in and by the said act was particularly required and directed; and, by the said clause in the said act it was enacted, that if by any art, device, or contrivance whatsoever, any such maker of hard soap should open any copper, pan, or utensil, or any pipe or pipes, after the same should have been locked down and secured, and before the same had been unlocked and opened by the officer of excise, or should wilfully break

Clause in act 5 Geo. III.

Makers of
hard soap
opening any
copper, &c.
after being
sealed by the
officer of ex-
cise;

or wilfully
damaging any
such seal, shall
forfeit 100l.

Act 33 Geo. II.

or damage any such lock, seal, or fastning, that every such maker of hard soap, so offending should, for every such offence, forfeit and loose the sum of twenty pounds: And whereas the said penalty of twenty pounds by the said act provided hath, by experience, been found ineffectual, and not sufficient to prevent and restrain makers of hard soap from opening their coppers, pans, utensils, and pipes, in regard the duties of one boiling of soap may, and often do, amount to much more than the sum of twenty-pounds, whereby ill-disposed persons have been encouraged and induced to open their coppers, pans, utensils, and pipes, to the great diminution of the revenue arising by the duties laid upon soap, and to the prejudice of the fair traders, who duly pay the full duties for all soap by them made: For remedy whereof, be it further enacted, by the authority aforesaid, that if at any time after the twenty-fourth day of *June*, one thousand seven hundred and seventy-two, any maker of hard soap shall, by any art, device, or contrivance whatsoever, open, or cause to be opened, any copper, pan, or utensil, or any pipe or pipes, that convey the waste or salt lees from such copper, pan, or utensil, after the same shall have been securely locked and sealed down by the officer of excise, and before the same shall have been unlocked and opened by the officer of excise, or shall wilfully break or damage any such lock or seal, or other fastning, every such maker or makers of hard soap, so offending in any of the said cases, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Cubic con-
tents of a still,
to be ten gal-
lons, or up-
wards.
Persons using
such stills, to
be deemed
common Dis-
tillers.

VIII. And whereas by an act of parliament, passed in the thirty-third year of the reign of his late Majesty king *George* the second, intituled, *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon; for shortening the prohibition of making low wines and spirits from wheat, barley, malt, or other grain, and from meal, flour, and bran; for encouraging the exportation of British-made spirits; and for more effectually securing the duties payable upon spirits, and preventing the fraudulent relanding or importation thereof*, it was enacted and declared, that persons making or keeping any wash, cyder, or other materials fit for distillation, and having in their possession or occupation any still or stills containing separately or together ten gallons or upwards, should be deemed and taken to be common distillers for sale, and should be liable to the rates and duties of excise, and be subject to the survey of the officer of excise, and to the several penalties and forfeitures imposed by any act of parliament then in force, in any wise relating to distillers.

IX. And whereas doubts have arisen whether by the word *Still* in the said clause mentioned, the body of the still, exclusive of the head of such still, is not to be understood; now, to obviate all such doubts, be it declared and enacted by the authority aforesaid, that every still, the cubic contents of which, when the head is on, will amount to ten gallons, or upwards, is a still containing ten gallons, or upwards, within the true meaning of the last recited act; and all or every person or persons, having or keeping any wash, cyder, or other materials fit for distillation, and having in his, her, or their possession or occupation any such last mentioned still or stills, containing separately or together ten gallons, or upwards, proof being thereof made as by the last recited act is directed, shall be deemed and taken to be a common distiller for sale, and shall be liable to the several rates, duties, penalties and forfeitures, in and by the last recited act mentioned or referred unto.

Provided

X. Provided always, and be it further enacted by the authority aforesaid, That such offender, who shall be prosecuted for any of the penalties by this act given, shall not be prosecuted again for the same offence by any former act: and that such offender, who shall be prosecuted for the penalty given by any former act, shall not be prosecuted again for the same offence by virtue of this present act, or any thing herein contained.

Offenders prosecuted for Penalties by this Act given not to be prosecuted again for the same offences by any former act.

XI. And whereas great frauds are committed by corn distillers charging their stills, in the absence of the officers of excise, with worts or wash, of which no account has been taken by the said officers, and the provisions hitherto made have been found ineffectual to restrain such practices; for remedy whereof, be it enacted by the authority aforesaid, That from and after the twenty-fourth day of *June*, one thousand seven hundred and seventy-two, every corn distiller, or maker of low wines or spirits from corn or grain, shall, at his, her or their own expence, find, provide, and affix sufficient fastnings (to be approved of in writing, by and under the hands of the respective surveyors or supervisors of excise of the division or district in which every such respective distiller or maker of low wines or spirits from corn shall reside) to the heads of each and every low wine still, and wash still, wash pumps, and charging cocks, through which worts or wash are conveyed into such wash still, or wash stills belonging to, or used by any such distiller or maker as aforesaid; which said still heads, and charging cocks, and wash pumps, shall, and they are hereby required, from time to time, to be securely locked and sealed by the officer of excise who surveys such distiller and maker as aforesaid, in manner as is herein-after directed; and such locks and keys, as shall be necessary for securing the said still heads, and charging cocks and wash pumps, shall be provided by the respective surveyors or supervisors of excise of the division or district in which such respective distiller or maker of low wines or spirits shall reside, at the expence of such distiller or maker; and whenever any such distiller or maker of low wines or spirits from corn shall be desirous of charging his still or stills, or of using the charge cock or wash pump so locked and sealed, and shall have given notice as herein-after is directed, the officer of excise shall attend to unlock and open the said still heads, charging cocks and wash pumps.

Corn distillers and makers of low wines to provide and affix sufficient fastnings to the heads of every low wine still, &c.

Locks and keys to be provided by surveyors or supervisors of excise, at the expence of distillers.

XII. And be it further enacted by the authority aforesaid, That when any such distiller and maker of low wines and spirits, whose still-house or still-houses are under the survey of the *London* officers, or is or are situate in *London* or *Westminster*, or within any other city in *Great Britain*, shall be desirous of opening his low wine still or stills, or of charging his wash still or wash stills, he, she, or they shall give, or cause to be given, to one of the officers of excise, under whose survey such distiller or maker of low wines or spirits shall then be, a notice in writing at least four hours before the particular hour or time of the day when he, she, or they intend to charge such still or stills.

Distillers when they intend to open stills, to give notice in writing, four hours previous to the time, to one of the excise officers.

XIII. Provided always, and be it further enacted, That if any distiller or maker of low wines or spirits, so situate as aforesaid, shall be minded to open or to charge his still or stills at any hour or time between twelve in the night and six in the morning; then, and in every such case, every such distiller or maker of low wines or spirits shall give the notice in writing, at least twelve hours before the particular hour or time

If distillers intend to open their stills between twelve at night and six in the morning, to give twelve hours previous notice.

of the night when he intends so to open his low wine still, or to charge his wash still or wash stills; and every other corn distiller or maker of low wines or spirits from corn or grain, whose still-house or still-houses is or are not situate in *London* or *Westminster*, nor under the survey of the *London* officers, nor in some other city in *Great Britain*, shall give or send at least twelve hours notice in writing, at the next office of excise, or to the proper officer under whose survey such last mentioned distiller or maker of low wines or spirits shall then be, of such his or their intention of opening or charging their still or stills: And in case any such distiller or maker of low wines or spirits shall not begin to charge his still or stills at the hour mentioned in such notice, or within two hours next after the expiration of such hour and time, then every such notice shall be and is hereby declared void and null; and every such distiller and maker of low wines and spirits shall be obliged to give a fresh notice before the officer shall be bound to open the heads of any such still or stills, or the said charge cocks, or wash pumps, so locked as aforesaid.

Officers of
excise to at-
tend and in-
spect, agree-
able to such
notices.

XIV. And be it further enacted, by the authority aforesaid, That the officers of excise shall, from time to time, attend, agreeable to such notices so to be given or left as before directed; and when and so soon as such officer shall be at such still-house, every such distiller or maker as aforesaid, or his or their servants, shall, and they are hereby required to turn the discharge cocks of every wash still, that the officer may be satisfied that the said wash still or wash stills are really empty; and then, and not before, such officer shall open the stills, cocks and pumps, so locked and secured, and shall continue in the said still-house all the time that such wash still shall be charging; and when the same shall be fully charged, shall immediately lock and secure, as before, all the still heads, wash pumps, and charging cocks, to the wash stills belonging or affixed, and shall leave them so locked and secured at all times.

Excise officers
to attend all
the time that
still heads and
charge cocks
are repairing

XV. Provided always, That when and so often as it shall be found necessary to have such still heads or charge cocks or wash pumps open, for repairing or mending the same, or either of them; then, and in every such case, it shall be lawful for the officers of excise so to do, for all the time the workmen shall be actually employed in repairing and mending the same; but the said officers shall lock and secure all such stills, wash pumps and charge cocks every night, when and so often as the said workmen shall leave off their work; and in such case, such officers shall attend at six of the clock each morning, whilst such repairs are doing, in order to open such stills, charge cocks and pumps.

Distillers u-
sing other
pipes or con-
veyances than
those entered
to forfeit 100/.

XVI. And be it further enacted, by the authority aforesaid, That no such distiller or maker of low wines or spirits, as aforesaid, shall have any pipe or conveyance to the low wine stills from any other vessel or utensil, except the known and entered low wine cask, on pain of forfeiting, for every such conveyance, the sum of one hundred pounds.

Distillers pre-
suming to di-
stil, before
sufficient fast-
nings are pro-
vided.

XVII. And be it enacted, by the authority aforesaid, That if any such distiller or maker of low wines or spirits from corn, shall, after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-two, presume to distil or make low wines or spirits, before he, she, or they shall have found, provided, and affixed sufficient fastnings, to be approved as aforesaid, to every such still head, and to the charge cocks to each wash still and wash pump to him, her, or them be-
longing

belonging, or by him, her, or them used, according to the directions of this act; or shall refuse to pay for the locks and keys to be provided in pursuance of the directions of this act; or shall neglect or refuse to turn the discharge cock of the wash stills as required by this act; he, she, or they, shall, for every such offence, forfeit fifty pounds. to forfeit 50/.

XVIII. And if by any means, device, or contrivance whatsoever, any person shall open any still head, or charge cock, or wash pump, after the same shall have been locked and secured as aforesaid, before the same shall have been opened by the officer of excise, or shall wilfully hurt or damage any such lock, or other fastening; every such person shall, for every such offence respectively, forfeit and lose the sum of two hundred pounds. Persons opening still heads, &c. after being locked, to forfeit 200/.

XIX. And it is hereby further enacted, by the authority aforesaid, that if any person or persons shall obstruct, hinder, or oppose any of the said officers, in the execution of any of the powers given to him by this act, the person or persons offending therein shall, for every such offence, forfeit the sum of one hundred pounds. Penalty of obstructing excise officers in doing their duty is 100/.

XX. And be it further enacted, by the authority aforesaid, That all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, and forfeiture, is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of His Majesty's courts of record at *Westminster*, or in the court of Exchequer in *Scotland*; and that one moiety of every such fine, penalty, or forfeiture, shall be to His Majesty, His heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same. Penalties and forfeitures recoverable by any law of excise, &c.

XXI. And be it further enacted, by the authority aforesaid, That if any person or persons shall be sued, molested, or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act, and the special matter, in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgement shall be given against him, her, or them, on demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against any such plaintiff or plaintiffs. Persons molested for any thing done in pursuance of the act to plead the general issue. Treble costs.

Anno decimo tertio

GEORGE III. Regis.

C A P. XLIV.

An act to allow a Drawback of the Duties of Customs on the Exportation of Tea to any of His Majesty's Colonies or Plantations in America; to increase the Deposit on Bohea Tea to be sold at the India Company's Sales; and to empower the Commissioners of the Treasury to grant Licences to the East-India Company to export Tea Duty-free.

[So much thereof as relates to the Excise]

II. **A**ND whereas by one other act made in the eighteenth year of the reign of his late Majesty King George the second, intituled, *An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great-Britain; and for granting to his Majesty certain other inland duties in lieu thereof; and for better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one county into another,* it is, amongst other things enacted, that every person who shall, at any publick sale of tea made by the united company of merchants of England trading to the East-Indies, be declared to be the best bidder for any lot or lots of tea, shall, within three days after being so declared the best bidder or bidders for the same, deposit with the said united company, or such clerk or officer as the said company shall appoint to receive the same, forty shillings for every tub and for every chest of tea; and in case any such person or persons shall refuse or neglect to make such deposit within the time before limited, he, she, or they, shall forfeit and lose six times the value of such deposit directed to be made as aforesaid, to be recovered by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, in which no essoign, protection, or wager of law, or more than one imparlance, shall be allowed; one moiety of which forfeiture shall go to his majesty, his heirs and successors, and the other moiety to such person as shall sue or prosecute for the same; and the sale of all teas, for which such deposit shall be neglected to be made as aforesaid, is thereby declared to be null and void, and such teas shall be again put up by the said united company to publick sale, within fourteen days after the end of the sale of teas at which such teas were sold; and all and every buyer or buyers, who shall have neglected to make such deposit as aforesaid, shall be, and is and are thereby rendered incapable of bidding for or buying any teas at any future publick sale of the said united company: And whereas it is found to be expedient and necessary to increase the deposit to be made by any bidder or bidders for any lot or lots of bohea teas, at the publick sales of teas to be made by the said united company; be it enacted by the authority aforesaid, that every person who shall, after the tenth day of May, one thousand seven hundred and seventy-three, at any publick

A^d 18 Geo. II.
recited.

Every person
after May 10,

publick sale of tea to be made by the said united company of merchants of *England* trading to the *East-Indies*, be declared to be the best bidder or bidders for any lot or lots of bohea tea, shall, within three days after being so declared the best bidder or bidders for the same, deposit with the said united company, or such clerk or officer as the said united company shall appoint to receive the same, four pounds of lawful money of *Great Britain* for every tub and for every chest of bohea tea, under the same terms and conditions, and subject to the same forfeitures, penalties, and regulations, as are mentioned and contained in the said recited act of the eighteenth year of the reign of his said late Majesty.

III. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the Commissioners of his Majesty's treasury, or any three or more of them, or for the high treasurer for the time being, upon application made to them by the said united company of merchants of *England* trading to the *East Indies* for that purpose, to grant a licence or licences to the said united company, to take out of their warehouses, without the same having been put up to sale, and to export to any of the *British* plantations in *America*, or to any parts beyond the seas, such quantity or quantities of tea as the said commissioners of his Majesty's treasury, or any three or more of them, or the high treasurer for the time being, shall think proper and expedient, without incurring any penalty or forfeiture for so doing; any thing in the said in part recited act, or any other law, to the contrary notwithstanding.

1773, who shall be declared the highest bidder at any publick sale, shall deposit with the company 4*l.* for every tub or chest of bohea tea.

Commissioners of the treasury may grant licence to the *East-India* company to export to *America* any quantity of tea they shall think proper, without penalty.

Anno decimo tertio

GEORGE III. Regis.

C A P. LVI.

An act for the more effectually restraining the retailing of distilled spirituous liquors; and for preventing the forging or counterfeiting any stamp or seal used for marking silks, calicoes, linens, and stuffs, to be printed, painted, stained, or dyed in Great Britain.

Preamble.

I. **W**HEREAS the laws heretofore made to prevent the immoderate drinking of spirituous liquors, have, by reason of the smallness of the penalties by those acts imposed, been rendered in a great measure ineffectual, and ill-disposed persons are thereby encouraged to retail such liquors, without being first authorised and licensed thereto, whereby His Majesty is not only defrauded of his duties, but victuallers and others who duly take out and pay for such licences, are greatly injured: For remedy whereof, be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present parliament assembled, and by the authority of the same, That if at any time, from and after the fifth day of *July*, one thousand seven hundred and seventy-three, any person or persons shall presume, by him, her, or themselves, or by any other person or persons whatsoever employed by him, her, or them, or for his, her, or their benefit, to retail any distilled spirituous liquors, or strong waters, without first taking out a licence for that purpose, in manner as by the several statutes in that case made and provided, and now in force, is prescribed and directed, he, she, or they, so offending, shall respectively forfeit and lose the sum of fifty pounds for each offence.

After July 5, 1773, if any person shall retail spirituous liquors, strong waters &c. without a licence,

they shall forfeit, for every offence, 50*l*.

If the offender shall be once prosecuted for the penalty, he shall not be again prosecuted for the same offence.

Penalties to be sued, prosecuted, and recovered, by any law of excise now in force; one moiety to go to his Majesty, and the other to the person who shall sue for the same.

II. Provided always, That such offender who shall be prosecuted for the penalty by this act given, shall not be again prosecuted for the same offence by any former act; and that such offender as shall be prosecuted for the penalty given by any former act, shall not be prosecuted again for the same offence, by virtue of this present act or any thing herein contained.

III. And be it further enacted by the authority aforesaid, That the penalty by this act imposed, shall and may be sued for, levied, recovered, and mitigated, by any law of excise now in force, or by action of debt, bill, plaint, or information, in any of His Majesty's courts of record at *Westminster*; and that one moiety of every such penalty or forfeiture shall be to His Majesty, his heirs and successors, and the other moiety to him, her, or them, as shall sue for the same.

Provided

IV. Provided always, That the said penalty of fifty pounds, by this act imposed, shall not in any case, either by the commissioners of excise, or justices of the peace, before whom any offender against this present act shall be convicted, be mitigated or reduced below the sum of five pounds. The penalty of 50l. not to be mitigated below 5l.

V. And whereas, by an act passed in the tenth year of the reign of Her late Majesty Queen Anne, intituled, *An Act for laying several duties upon all soap and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, calicoes, linens, and stuffs, printed, painted or stained; and upon several kinds of stamped vellum, parchment and paper; and upon certain printed papers, pamphlets, and advertisements, for raising the sum of one million eight hundred thousand pounds by way of a lottery, towards Her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office for the stamp duties by licences for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills or lottery tickets; and for borrowing money upon stock (part of the capital of the South Sea Company) for the use of the publick;* it is, amongst other things enacted, that there should be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs and successors, for and upon all silks, calicoes, linens, and stuffs, of what kind soever, which at any time or times within or during the term of thirty-two years, to be reckoned from the twentieth day of June, one thousand seven hundred and twelve, should be printed, stained, painted, or dyed, in Great-Britain, (such calicoes, linens, and fustians, as should be dyed throughout of one colour only, and stuffs made of woollen, or whereof the greatest part in value should be woollen, always excepted,) the several and respective rates and duties therein expressed: And whereas, by an act, passed in the third year of the reign of his late Majesty king George the first, (intituled, *An act for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth on four lottery acts, passed in the ninth and tenth years of her late Majesty's reign; and for redeeming certain annuities payable on orders out of the hereditary excise, according to a former act in that behalf; and for establishing a general yearly fund, not only for the future payment of annuities at several rates, to be payable and transferable at the bank of England, and redeemable by parliament, but also to raise monies for such proprietors of the said orders as shall chuse to be paid their principal and arrears of interest in ready money; and for making good such other deficiencies and payments as in this act are mentioned; and for taking off the duties on linseed imported, and British linen exported;*) the said several rates and duties, and the powers, authorities, penalties, and forfeitures for securing the same, are made perpetual: And whereas by an act of parliament, made in the twelfth year of the reign of her late Majesty, queen Anne, (intituled, *An act for laying additional duties on soap and paper, and upon certain linens, silks, calicoes, and stuffs; and upon starch and exported coals; and upon stamped vellum, parchment, and paper, for raising one million four hundred thousand pounds, by way of a lottery, for her Majesty's supply; and for allowances on exporting made-wares of leather, sheep-skins, and lamb-skins; and for distribution of four thousand pounds* Act 10 Annæ.

Act 3. Geo. I.

Act 12 Annæ.

* 8 M due

due to the officers and seamen for gun money; and to adjust the property of tickets in former lotteries; and touching certain shares of stock in the capital of the South Sea Company; and for appropriating the monies granted to her Majesty;) it is, amongst other things, enacted, that there should be raised, levied, collected, and paid, to and for the use of her Majesty, her heirs and successors, for and upon all silks, calicoes, linens, and stuffs, of what kind soever, which at any time or times within or during the term of thirty-two years, to be reckoned from the second day of *August*, one thousand seven hundred and fourteen, should be printed, stained, painted, or dyed, in *Great Britain*, (such calicoes, linens, and fustians, as shall be dyed throughout of one colour only, and stuffs made of woollen, or whereof the greatest part in value shall be woollen, always excepted), the several and respective rates and duties therein expressed: And whereas, by an act of parliament, made in the sixth year of the reign of his said late Majesty king *George the first*, (intituled, *An act for enabling the South Sea Company to increase their present capital stock and fund, by redeeming such publick debts and incumbrances as are therein mentioned; and for raising money to be applied for lessening several of the publick debts and incumbrances; and for calling in the present exchequer bills remaining uncanceled; and for making forth new bills in lieu thereof, to be circulated and exchanged, upon demand, at or near the Exchequer*); the said several rates and duties, and the powers, authorities, penalties, and forfeitures, for securing the same, are made perpetual: And whereas, for the better securing the said rates and duties, it was by the said act of the tenth of queen *Anne* enacted, that the commissioners to be appointed for managing the said duties should, at a time therein mentioned, provide proper seals or stamps for marking such of the said silks, calicoes, linens, and stuffs, to be printed, painted, stained, or dyed, in *Great-Britain*, during the continuance of the said act; which said stamps, or any of them, should or might be altered or renewed from time to time, as her Majesty, her heirs or successors, should think fit: And it was thereby further enacted, that if any person or persons whatsoever should, at any time or times thereafter, counterfeit or forge any stamp or seal, to resemble any stamp or seal which should be provided or made in pursuance of that act, or should counterfeit or resemble the impression of the same upon any of the said commodities chargeable by that act, thereby to defraud her Majesty, her heirs or successors, of any of the duties thereby granted; then, every such person so offending, being thereof convicted in due form of law, should be adjudged a felon, and should suffer death, as in cases of felony, without benefit of clergy: And whereas some doubts have arisen, whether persons counterfeiting or forging any stamp or seal to resemble any stamp or seal renewed or altered by the commissioners of excise, in pursuance of the authority of the said act of the twelfth year of queen *Anne*, or counterfeiting or resembling the impression of such renewed or altered stamp or seal, are subject to the penalties and pains of death in the said acts enacted and declared; and evil-minded persons have thereby been encouraged to counterfeit such renewed and altered stamps and seals: Now, for obviating all such doubts, be it enacted by the authority aforesaid, that from and after the fifth day of *July*, one thousand seven hundred and seventy-three, if any person or persons whatsoever shall, at any time or times here-
after

After July
1773, persons
counterfeiting
stamps or seals

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after, counterfeit or forge any stamp or seal already provided by the said Commissioners, or which shall hereafter be by them provided, renewed or altered, or shall counterfeit or resemble the impresson of the same, upon any of the said commodities chargeable by the said acts, thereby to defraud his Majesty, his heirs or successors, of any of the said duties thereby granted; then every such person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death, as in cases of felony, without benefit of clergy.

to be punished as felons, without benefit of clergy.

Anno decimo tertio

GEORGE II III. Regis.

C A P. LIX.

An Act for repealing so much of an Act of the Thirty-first Year of his late Majesty, as inflicts capital Punishment for Frauds and Abuses in the marking or stamping of Gold or Silver Plate; and for inflicting another Punishment for the said Offence.

Preamble.

Act 31 Geo. II.

W H E R E A S by a clause in an act of parliament, made in the thirty-first year of the reign of his late Majesty king George the second, intituled, *An act for repealing the duty granted by an act, made in the sixth year of the reign of his late Majesty, on silver plate, made, wrought, touched, assayed, or marked, in Great Britain; and for granting a duty on licences to be taken out by all persons dealing in gold or silver plate; and for discontinuing all drawbacks upon silver plate exported; and for more effectually preventing frauds and abuses in the marking or stamping of gold or silver plate;* it is enacted, that if any person whatsoever shall cast, forge, or counterfeit, or cause or procure to be cast, forged, or counterfeited, any mark or stamp used, or to be used, for marking gold or silver plate by the company of Goldsmiths in London, or by the wardens, or assayer or assayers, at York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne, or by any maker or worker of gold or silver plate, or any mark, stamp, or impression, in imitation of, or to resemble any mark, stamp, or impression, made, or to be made, with any such stamp used as aforesaid; or shall mark, or stamp, or cause or procure to be marked or stamped, any wrought plate of gold or silver, or any wares of brass or other base metal, silvered or gilt over, and resembling plate of gold or silver, with any mark or stamp which hath been, or shall be forged or counterfeited; or shall transpose or remove, or cause or procure to be transposed or removed, from one piece of wrought plate to another, or to any vessel of such base metal as aforesaid, any such mark, stamp, or impression; or shall sell, exchange, or expose to sale, or export out of this kingdom, any wrought plate of gold or silver, or any vessel of such base metal, with any such counterfeit mark, stamp, or impression thereon, knowing the same to be forged, counterfeited, or transposed; or shall wilfully or knowingly have, or be possessed of any such forged mark or stamp; every such person, being lawfully convicted, shall be adjudged guilty of felony, and shall suffer death as a felon without benefit of clergy; be it enacted, by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that the said clause shall, from and after the twentieth day of September next, be, and the same is hereby declared to be, repealed.

A clause
therein re-
pealed.

II. And be it further enacted, by the authority aforesaid, that if any person whatsoever, from and after the said twenty-ninth day of September next, shall cast, forge, or counterfeit, or cause or procure to be cast, forged, or counterfeited, any mark or stamp used, or to be used, for the marking or stamping gold or silver plate, in pursuance of any act or acts of parliament now in force by the company of Goldsmiths in London, or by the wardens, or assayer or assayers, at York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne, or by any maker or worker of gold or silver plate, or any or either of them; or shall cast, forge, or counterfeit, or cause or procure to be cast, forged, or counterfeited, any mark, stamp, or impression, in imitation of, or to resemble any mark, stamp, or impression made, or to be made, with any mark or stamp used, or to be used, as aforesaid, by the said company of goldsmiths in London, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall mark or stamp, or cause or procure to be marked or stamped, any wrought plate of gold or silver, or any wares of brass or other base metal, silvered or gilt over, and resembling plate of gold or silver, with any mark or stamp which hath been or shall be forged or counterfeited at any time, either before, on, or after the said twenty-ninth day of September next, in imitation of, or to resemble any mark or stamp used, or to be used, as aforesaid, by the said company of Goldsmiths in London, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall transpose or remove, or cause or procure to be transposed or removed, from one piece of wrought plate to another, or to any vessel of such base metal as aforesaid, any mark, stamp, or impression, made or to be made, by or with any mark or stamp used, or to be used, as aforesaid, by the said company of Goldsmiths in London, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall sell, exchange, or expose to sale, or export out of this kingdom, any wrought plate of gold or silver, or any vessel of such base metal, as aforesaid, with any such forged or counterfeit mark, stamp, or impression thereon, or any mark, stamp, or impression which hath been, or shall be transposed or removed from any other piece of plate, at any time either before, on, or after the said twenty-ninth day of September next, knowing such mark, stamp, or impression to be forged, counterfeited, or transposed or removed as aforesaid; or shall wilfully or knowingly have or be possessed of any mark or stamp which hath been, or shall be forged or counterfeited at any time, either before, on, or after, the said twenty-ninth day of September next, in imitation of, or to resemble any mark or stamp used, or to be used, as aforesaid, by the said company of Goldsmiths in London, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; every person offending in any, each, or either of the cases aforesaid, and being thereof lawfully convicted, shall, by order of the court before whom such offender shall be convicted, be transported to some of his Majesty's colonies or plantations in America, for the term of fourteen years.

Persons counterfeiting of marks or stamps used by the company of Goldsmiths in London, &c.

or transposing stamps from one place to another, and exposing such to sale;

shall, on conviction, be transported to America for 14 years.

Anno decimo quarto.

GEORGE II III. Regis.

C A P LXXIII.

An act to extend so much of an Act, passed in the Twelfth Year of the Reign of his present Majesty, as relates to Distillers or Makers of Low Wines and Spirits from Corn, to every Kind of Distiller; and for the more effectual securing the Revenue of Excise arising from Low Wines and Spirits; and for ascertaining the Allowance to be made to the Manufacturers of Wool and Linen, in respect of the Duties on Soap imported and used in the Woollen and Linen Manufactures.

Preamble.

Act 12 Geo. III.
recited.

After June 24,
1774, so far as
relates to di-
stillers of low
wines, hereby
re-enacted.

After June 24,
1774, distil-
lers to have
their stills of
the dimensi-
ons mentio-
ned; viz.

WHEREAS by an act, passed in the twelfth year of the reign of his present Majesty, intituled, *An act for the more effectual preventing of frauds in the revenue of excise, with respect to tea, soap, low wines, and spirits*, it was, amongst other things, enacted, That the stills and utensils of distillers and makers of low wines and spirits from corn or grain should be secured by locks and fastenings, as in and by the said recited act is provided; which provision has been found advantageous to the fair trader and the revenue, and the extending the like powers and regulations to all distillers of low wines and spirits for sale, from whatever materials such low wines and spirits shall or may be drawn, is likely to produce the same good effect; be it therefore enacted by the king's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the twenty-fourth day of June, one thousand seven hundred and seventy-four, the said recited act, and every clause, matter, and thing, therein contained, so far as relates to distillers and makers of low wines and spirits from corn or grain, (other than such as are hereby altered, amended, or enlarged, shall be, and are hereby re-enacted and declared to extend to all and every distiller and maker of low wines and spirits, rectifiers and compounders of spirits, from whatsoever material or materials, preparation or preparations, the same low wines or spirits shall be extracted, drawn, made, rectified, or compounded.

II. And, for the better remedying the evils which the said recited act was intended to prevent, and for rendering the provisions thereof more effectual, be it further enacted by the authority aforesaid, that from and after the said twenty-fourth day of June, one thousand seven hundred and seventy-four, no distiller or maker of low wines or spirits for sale shall have in his, her, or their custody or possession, or in the custody or possession of any other person or persons, in trust, or for the use or benefit of him, her, or them, any still or stills but of the content herein-after mentioned; that is to say, every still for distilling any

XIV. G E O R G I I I. Cap. lxxiii. 681

any sort of fermented worts or wash, and commonly called *the wash still* to *Wash still to*
still, shall contain at least four hundred gallons in the body of such still, contain 400
 exclusive of the head, and every still for distilling low wines, and gallons,
 commonly called *the low wine still*, shall contain in the body thereof, low wine still
 and exclusive of the head, at least one hundred gallons, on pain to 100 gallons,
 forfeit, for every still containing respectively a less number of gallons on penalty of
 than as above mentioned, the sum of one hundred pounds. 100*l*.

III. And be it further enacted by the authority aforesaid, that every Distillers to
 distiller and maker of low wines and spirits for sale, and every rectifier make holes or
 and compounder of spirits, shall, on or before the said twenty-fourth openings in
 day of *June*, one thousand seven hundred and seventy-four, and every the breast of
 person who shall thereafter so distil or make low wines or spirits, or shall their stills
 rectify or compound spirits, shall, before he, she, or they, begin so to for the use
 distill, rectify, or compound, make, or cause to be made, (with the of gaugers;
 approbation of the respective surveyors or supervisors of excise, of the
 district or division in which their workhouses are or may be situate),
 in the breast of every still by him, her, or them used, a hole or open-
 ing, to the intent that the gaugers and officers of excise may take
 gauges and samples, at the time, and in the manner, herein-after
 directed; which hole or opening in the wash still shall not be more which shall not
 than five inches square, and so contrived, that the officers of excise be above five
 may take a gauge or gauges thereof with a cork and rule; and in every inches square
 other still, not being a wash still, the hole or opening shall not be less in a wash
 than one inch and half an inch in diameter, and so contrived, that the still, &c.
 officers may take a sample or samples from the still with a phial, to be
 drawn perpendicularly through the same; and the said holes or open-
 ings shall be locked and secured, in like manner, and under the same
 rules, regulations, and penalties, as by the said recited act are directed under the re-
 for securing the still heads, and other conveyances thereinto, of distil- gulations of
 lers and makers of low wines and spirits from corn or grain. 12 Geo. III.

VI. And, the more effectually to prevent distillers, rectifiers, and distillers to
 compounders, from working in the absence of the officers of excise, affix sufficient
 be it further enacted by the authority aforesaid, that from and after locks, &c. to
 the said twenty-fourth day of *June*, one thousand seven hundred and the furnace
 seventy-four, every distiller and maker of low wines or spirits for sale, doors of stills;
 rectifiers, and compounders, shall, at his, her, or their own expence,
 find, provide, and affix, sufficient locks, keys, and fastenings, (to be
 approved of in writing by and under the hands of the respective
 surveyors or supervisors of excise of the division or district in which
 such distiller or maker of low wines or spirits shall respectively reside,)
 to the furnace door of each and every still respectively by him, her,
 or them, used; and the officers of excise shall be permitted to lock and and the of-
 secure the said furnace doors of each and every still respectively, under ficers to secure
 their survey, at any time when such stills are not at work; and when- the same,
 ever such distiller or maker of low wines or spirits shall be desirous to
 light a fire under such still or stills, and to have the said furnace doors
 opened, and shall have given notice, in manner as herein-after is direc- and attend to
 ted; then, and in every such case, the officers of excise shall attend to open them.
 open the same.

V. And be it further enacted by the authority aforesaid, that every Locks and
 distiller and maker of low wines or spirits for sale shall, at his, her, and keys to be af-
 their own expence, find, provide, and affix, sufficient locks, keys, and fixed to the
 fastenings discharge

cocks of wash stills, &c. fastenings, to be approved of as aforesaid, to the discharge cock of every wash still, and of every low wine still, by him, her, or them, used; and the officers of excise shall be permitted, if they see cause, to lock and secure such discharge cocks at any time when such still or stills shall be at work: And if any such distiller or maker of low wines or spirits, rectifier or compounder, shall, after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-four, presume to distil, or to make low wines or spirits, or to rectify or compound spirits, before he, she, or they, shall have caused such holes or openings to be made, with the approbation of the surveyor or supervisor, as aforesaid, and before he, she, or they, shall have found, provided, and affixed, sufficient keys, locks, and fastenings, to be approved of as aforesaid, to every such furnace door, and to every such discharge cock respectively, to each still, to him, her, or them belonging, or by him, her, or them used, according to the directions herein given, or shall refuse to pay for such locks, keys, and fastenings, in pursuance of the directions of this act; he, she, or they, shall, for each offence, forfeit fifty pounds.

Officers to attend to open furnace doors, upon notice given by distillers.

VI. And be it further enacted by the authority aforesaid, that whenever any distiller or maker of low wines or spirits from corn or grain shall be desirous to have the furnace door of his, her, or their still or stills unlocked, and shall have given the like notice, and in the manner as by the above recited act is directed to be given for opening the stills of such distillers and makers of low wines and spirits from corn or grain; then, and in every such case, the officers of excise shall attend to open the same; and when any distiller or maker of low wines or spirits from molasses, or other material, (not being corn or grain), or any rectifier or compounder of spirits, shall be desirous to have the furnace or furnaces of his still or stills opened, he, she, or they, if within the weekly bills of mortality, shall, twelve hours at least, and in other parts of *Great-Britain*, twenty-four hours at least, before the particular hour or time of the day or night when he, she, or they, intend to have the same opened, give notice, in writing, to the officer of excise who surveys his, her, or their stillhouse, who, on receiving such notice, shall attend accordingly: And when such distiller and maker of low wines or spirits from molasses, or other material, (not being corn or grain), shall be desirous to charge his, her, or their wash still or wash stills, he, she, or they, if within the weekly bills of mortality, shall give notice, in writing, to the officer of excise, under whose survey he, she, or they, then is or are, four hours at least, or in other parts of *Great-Britain*, eight hours at least, of the particular hour or time of the day when he, she, or they, intend to charge such wash still or wash stills; which notices for opening the furnace doors of distillers from molasses, or other material, (not being corn or grain), and also for charging the wash stills of such distillers, shall be given at the times herein mentioned; that is to say, from the twenty-ninth day of *September* to the twenty-fifth day of *March*, yearly, between the hours of seven in the morning and five in the evening; and from the twenty-fifth day of *March* to the twenty-ninth day of *September*, yearly, between the hours of five in the morning and five in the evening; and in case such distiller and maker of low wines or spirits from molasses, or other material, (not being corn or grain), shall not begin to charge his

What time requisite to give notice to officers when distillers intend to charge their stills.

his, her, or their wash still at the time mentioned in such notice, or within one hour after such notice, shall, in every case respectively, be null and void; and the distiller and maker, in such case respectively, shall be obliged to give another like notice, in writing, before the officer shall be obliged to attend the charging of such still or stills, as aforesaid.

VII. And be it further enacted by the authority aforesaid, that when and so often as any distiller and maker of low wines and spirits for sale shall give notice, in writing, to the officers of excise, of his intention to charge his wash still or wash stills, as by this and the said recited act is directed and required; every such distiller or maker of low wines or spirits shall express in such notice, the particular wash batch and wash batches, from which he intends to charge his wash still or wash stills, and shall, in such notice, describe the number and mark of such wash batch and wash batches; and if such distiller or maker of low wines or spirits, shall neglect to express the particular wash batch or wash batches, with the number and mark, every such notice shall be null and void; and every such distiller or maker of low wines or spirits shall be obliged to give fresh notice.

The number and mark of wash batches to be signified in the notice to be given;

or such notice shall be void.

VIII. And be it further enacted by the authority aforesaid, that if any such distiller or maker of low wines or spirits shall at any time charge his wash still or wash stills from any wash batch or wash batches not particularly mentioned or described in the notice, as aforesaid, or shall discharge from, or take out of any still, any feints or spent wash, contrary to the directions of this act; then, and in every such case, he, she, or they, shall, for each offence, forfeit the sum of one hundred pounds.

Penalty for charging wash stills not mentioned in the notice 100*l*.

IX. And be it further enacted, that the officers of excise shall be permitted, and they are hereby impowered, to take still gauges, as well of spent wash and feints as of the charge of the wash still and wash stills, at any time or times after the still or stills are charged, and before the still or stills come to work, and to take samples of the same at any time or times after the still or stills are charged, and before the still or stills come to work, and also after the still or stills are off, paying, if demanded, after the rate of one shilling and sixpence *per* gallon for the wash, and fourpence *per* gallon for spent wash and feints so taken: And if the officer, in taking such gauge or gauges, sample or samples, shall discover that any wash has been put into any still, except the known wash still, or into the wash still without the notice herein mentioned and required; or shall find any increase in such still or stills, more than can be accounted for by the compare with the decrease, from the wash batch or wash batches particularly mentioned and expressed in the notices to be given, as above directed; or if such officer, on comparing the quantity of low wines charged with the spent wash remaining in the wash still, shall find a greater proportion than could arise from the quantity of wash taken account of in the wash batches pumped into such wash still; then, and in each and every such case, such increase shall be deemed and taken to be made from some wash batch or wash batches not mentioned in such notice, and the officer shall, in every such case, and he is hereby required and directed to charge such distiller or maker of low wines or spirits with double the duty from the presumptive charge; and such distiller or maker of

Officers of excise may take still gauges, and samples of the same,

paying 1*s*. 6*d*. for the wash and 4*d*. for the spent wash *per* gallon.

If any more wash has been put in the still than what can be accounted for, distiller to pay double duty for the same;

and no allowance for feints, &c. to be made, but what is put into stills in the view of the officer.

If the officer discovers, in any still, other than the known wash still, wash mixed with the low wines, &c. the distiller to pay 100*l*.

How the officer may act when several notices are given at one hour.

Any person opening furnace doors, discharge cocks, &c. after being fastened by the officer, forfeits 200*l*.

Persons obstructing officers forfeit 100*l*.

Fines, forfeitures, &c. how to be sued for,

and applied.

Act 10 *Anna* recited, relating to importation and making of soap.

low wines or spirits shall pay such double duty accordingly; and no allowance shall be made to any such distiller or maker of low wines or spirits, for any feints, water, or other liquor whatsoever, on any pretence put into such wash still or wash stills, but such as shall have been put into such still or stills in the sight and view of the proper officer of excise.

X. And be it further enacted, that if the officer of excise shall at any time discover, at the still house of any such distiller or maker of low wines or spirits, rectifier or compounder, in any still or stills other than the known wash stills, any wash put into or mixed with the low wines or spirits in such still or stills, every such distiller or maker, rectifier or compounder, shall, for every such offence, forfeit one hundred pounds.

XI. And whereas it may frequently happen, that notices given under the directions of this and of the above recited act may be given by more than one distiller or maker of low wines and spirits, rectifier or compounder, in the same division or district, and each of those notices may express the same hour or time for the officer of excise to attend for the purposes of the said acts, whereby the officers may be greatly harrassed; be it further enacted by the authority aforesaid, that if the officer of excise shall attend at the warehouse of any distiller or maker of low wines or spirits, rectifier or compounder of spirits, according to the notice, or within one hour after the particular hour or time mentioned in any such notice, it shall be sufficient.

XII. And be it further enacted by the authority aforesaid, that if by any means, device, or contrivance whatsoever, any person shall open any furnace door, discharge cock, or any fastening on the holes or openings in the breast of any still or stills, after the same shall have been locked or secured by the officer of excise; or shall wilfully hurt or damage any lock, or other fastening; every such person shall, for every such offence respectively, forfeit and lose the sum of two hundred pounds.

XIII. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall obstruct, hinder, or oppose, any of the said officers, in the execution of the powers given to him by this act, the person or persons offending therein shall, for every such offence, forfeit the sum of one hundred pounds.

XIV. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, and forfeiture, is or may be recovered or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or Information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

XV. And whereas by an act, passed in the tenth year of her late Majesty queen *Anne*, it was enacted, that there should be raised, levied, collected, and paid, unto her Majesty, her heirs and successors, for and upon all soap which at any time or times within or during the term of thirty-two years, should be imported into the kingdom of

Great-

Great-Britain, over and above all former customs or subsidies, the sum of two-pence for every pound weight avoirdupois; and for and upon all soap which, during the said term should be made within the said kingdom, the sum of one penny for every such pound weight avoirdupois: And whereas by one other act, made in the twelfth year of the reign of her said late Majesty, it was enacted, that the further duty of one-penny, for and upon every pound weight avoirdupois of such soap so to be imported or brought into this kingdom, and the further duty of one half-penny for every such pound weight of soap to be made in the said kingdom, should be raised, levied, collected, and paid, for the term of thirty-two years, to be reckoned from the time therein mentioned: And whereas, by the said first-recited act, it being judged reasonable to give an ease or encouragement to persons employed in making or finishing woollen manufactures, it was therefore further enacted, that there should be paid to the said manufacturers so much as one-third part of the duty granted by the said act, for all soap employed, spent, and consumed, in the making, finishing, or preparing any manufacture of sheep or lambs wool, upon proof thereof made, as in and by the said act is directed and required: And whereas by the said recited act of the twelfth of her said late Majesty, it was provided and enacted, that during the continuance of the duties on soap by that act granted, there should be paid to all persons who should employ, spend, or consume, any quantity of soap in any manufacture of sheep or lambs wool only, or manufactures whereof the greatest part of the value of the materials shall be wool, or in whitening of new linen in the piece, upon proof thereof, as in and by the said last recited act is directed, so much as the whole duties by the said act granted: And whereas the said several above recited acts, and the duties, allowances, and payments, thereby granted and given, have been made perpetual: And whereas great quantities of *British*-made soap have of late been sold to the said manufacturers of wool and linen, as and for foreign soap imported into this kingdom, and such manufacturers having employed, spent, and consumed the said soap so purchased in the manufacture of wool and linen, have applied to the proper officers of excise in their several collections and districts for the allowance by the said several statutes granted, and have claimed payment of the duties as for soap imported, whereby the revenue has been greatly lessened: For remedy whereof, be it enacted by the authority aforesaid, that from and after the twenty-fourth day of *June*, one thousand seven hundred and seventy-four, there shall be paid to every such manufacturer of wool or linen, as aforesaid, for all soap employed, spent, or consumed, by him, her, or them, in such manufactory, whether such soap be imported into or made in this kingdom, only so much of the said duties as are now paid for soap made in this kingdom; any law, statute, or usage, notwithstanding.

Act 12 *Annæ*
recited, re-
specting ma-
nufacturers
who make use
of soap.

After *June* 24,
1774, there
shall be paid
to every ma-
nufacturer of
wool the du-
ties paid for
soap made in
this kingdom.
Payment to
be made as di-
rected by the
recited acts.

XVI. And be it further enacted by the authority aforesaid, that the said payment shall be made on the like proofs, and under the same rules, regulations, oaths, affirmations, pains, and penalties, as in and by the said above-recited acts are directed and required.

XVII. And be it further enacted by the authority aforesaid, that if any person or persons shall be sued, molested, or prosecuted, for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act, and the special matter, general issue.

Persons prose-
cuted for any
thing done
by this act
may plead the
general issue.

matter, in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgment shall be given against him, her, or them, on demurrer, or Treble costs. otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against any such plaintiff or plaintiffs.

Anno decimo quarto.

GEORGE III. Regis.

C A P. LXXII.

An Act for ascertaining the Duty on printed, painted, stained, or dyed Stuffs, wholly made of Cotton, and manufactured in Great-Britain, and for allowing the Use and Wear thereof, under certain Regulations.

WHEREAS a new manufacture of stuffs, wholly made of raw cotton wool, (chiefly imported from the *British* plantations), hath been lately set up within this kingdom, in which manufacture many hundreds of poor persons are employed. And whereas the use and wear of printed, painted, stained, or dyed stuffs, wholly made of cotton, and manufactured in *Great-Britain*, ought to be allowed under proper regulations: And whereas doubts have arisen whether the said new-manufactured stuffs ought to be considered as calicoes, and as such, if printed, painted, stained, or dyed, with any colour or colours, (such as shall be dyed throughout of one colour only excepted), liable to the inland or excise duties laid on calicoes, when printed, painted, stained or dyed, with any colour or colours, (except as aforesaid), by the statutes made, and now in force, concerning the same; and whether the wearing or use of the said new-manufactured stuffs, when the same are printed, painted, stained, or dyed, are not prohibited by an act, passed in the seventh year of the reign of his late Majesty King *George the First*, intituled, *An act to preserve and encourage the woollen and silk manufactures of this kingdom, and for more effectual employing the poor, by prohibiting the use and wear of all printed, painted, stained, or dyed calicoes, in apparel, household stuff, furniture, or otherwise, after the 25th day of December, one thousand seven hundred and twenty-two*, (except as therein is excepted): For obviating all such doubts for the future, may it please your most excellent Majesty that it may be enacted; and be it enacted by the king's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, That no greater or higher duty than three-pence for every yard in length, reckoning yard wide, and after that Rate for a greater or lesser Quantity, shall be imposed, raised, levied, collected, or paid, unto and for the use of his Majesty, his heirs, and successors, on the said new-manufactured stuffs, wholly made of cotton spun in *Great-Britain*, when printed, stained, painted or dyed, with any colour or colours.

Preamble.

Act 7 Geo. I.

No higher duty than 3d. for every yard in length, yard-wide, to be levied on the new manufactured stuffs.

II. And be it further enacted by the authority aforesaid, that it shall and may be lawful for any person or persons to use or wear, within the kingdom of *Great-Britain*, either as apparel, household stuff, furniture,

All persons may wear and use the same.

matter, in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgment shall be given against him, her, or them, on demurrer, or Treble costs. otherwise, then such defendant or defendants shall have treble costs awarded to him, her, or them, against any such plaintiff or plaintiffs.

Anno decimo quarto.

GEORGE III. Regis.

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No higher duty than 3d. for every yard in length, yard-wide, to be levied on the new manufactured stuffs.

II. And be it further enacted by the authority aforesaid, that it shall and may be lawful for any person or persons to use or wear, within the kingdom of *Great-Britain*, either as apparel, household stuff, furniture,

All persons may wear and use the same.

niture, or otherwise, any new-manufactured stuffs, wholly made of cotton spun in *Great-Britain*, when printed, stained, painted, or dyed, with any colour or colours; any thing in the said recited act of the seventh year of the reign of his late majesty King *George* the First, or any other act or acts of parliament to the contrary hereof in any-wise notwithstanding.

Marks, to know that such stuffs are manufactured in *Britain*, to be wove in the warp.

III. And, to the end it may be known that such stuffs were manufactured in *Great-Britain*, be it further enacted, that in each piece of the said new manufactured stuffs, wholly made of cotton wool, spun in *Great-Britain*, there shall be wove in the warp, in both selvages, through the whole length thereof, three blue stripes, each stripe of one thread only; the first of which said stripes shall be the first or outermost thread of the warp of each selva; the second of which said stripes shall be the third thread; and the third of which said stripes shall be the fifth thread of the warp from each selva; and that each piece of the same stuffs, when printed, stained, painted, or dyed, in *England*, *Wales*, or *Berwick upon Tweed*, be stamped at each end with a stamp, to be provided for that purpose by the commissioners of excise in *England* for the time being, or by the Officers employed, or to be employed, under them, and instead of the word *Callico*, which stands for foreign calicoes, each piece be marked with the words, *British Manufactory*; and that each piece of the same stuffs, when printed, stained, painted, or dyed, in *Scotland*, be stamped at each end with a stamp to be provided for that purpose by the commissioners of excise in *Scotland* for the time being, or by the officers employed, or to be employed, under them, and instead of the word *Callico*, which stands for foreign calicoes, each piece be marked with the words, *British Manufactory*.

Persons exposing such to sale without the mark.

(unless for exportation), shall forfeit the stuffs, and 50*l.* for every piece.

Exception.

IV. And be it further enacted by the authority aforesaid, that if any person or persons, body or bodies corporate, shall expose, or cause to be exposed, to sale, or have in his, her, or their custody or possession, in *Great-Britain*, any stuffs wholly made of cotton, and printed, painted, stained, or dyed, (Muslins, Neckcloths, and Fustians excepted), wherein shall not be woven in the warp, in both selvages only, through the whole length of each piece, three blue stripes, (unless for exportation), then such person or persons, body or bodies corporate so offending, shall not only forfeit all and every such last-mentioned stuffs so exposed, or caused to be exposed, to sale, or which shall be in his, her, or their custody or possession, but shall also forfeit for every piece thereof the sum of fifty pounds; to be recovered and divided in manner herein-after mentioned; save only such stuffs as are wholly made of cotton wool, and which have been, or shall be, manufactured in *Great-Britain*, and which shall be marked or stamped on or before the seventeenth day of *August*, one thousand seven hundred and seventy-four, by some officer to be appointed by the commissioners of excise; all which last-mentioned stuffs, so manufactured and marked or stamped, it shall and may be lawful to expose, or cause to be exposed, to sale, or for any person or persons, body or bodies corporate, to have in his, her, or their custody or possession; any thing in this act contained to the contrary thereof in any-wise notwithstanding.

Provided

V Provided always, that nothing in this act contained shall extend to cotton velvets, velverets, or other fustians, manufactured in *Great-Britain*.

Cotton velvets, or Fustians, excepted.

VI. And be it further enacted by the authority aforesaid, that none of the penalties in the said recited act, which may have been incurred for the wearing or using any sort of the said new-manufactured stuffs, wholly made of cotton wool, spun in *Great-Britain*, and printed, painted, stained, or dyed, within the kingdom as aforesaid, shall be recovered or levied, unless some prosecution for the same hath been already commenced, and judgment already obtained thereupon; any thing in the said recited act contained to the contrary hereof in anywise notwithstanding.

No future recovery of penalties to be made by virtue of Act 7 Geo. I.

VII. And be it further enacted by the authority aforesaid, that the said duty of three-pence for every yard in length, reckoning yard-wide, and after that rate for a greater or lesser quantity, to be imposed, raised, levied, collected, and paid, upon the said new-manufactured stuffs wholly made of cotton, spun in *Great-Britain*, when printed, stained, painted, or dyed, in *England, Wales, or Berwick upon Tweed*, shall be under the management of the commissioners of excise in *England* for the time being, and the officers employed, or to be employed, under them; and that the said duty upon the same stuffs, when printed, stained, painted, or dyed, in *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being, and the officers to be employed under them; and that the said respective commissioners of excise in *England* and *Scotland* for the time being shall, from time to time, pay, or cause to be paid, all the monies that they shall respectively receive for the said duty of three-pence for every such yard as aforesaid, upon the same stuffs, when printed, stained, painted, or dyed, as the same shall arise into the receipt of his Majesty's exchequer in *England*, under the like penalties, forfeitures, and disabilities, as are to be inflicted under or by virtue of any act, statute, or law made, and now in force, for diverting or misapplying any monies by any such act, statute, or law, appropriated or appointed for any the purposes therein expressed.

Duty to be levied in *England* by the Commissioners of excise,

and by the said commissioners in *Scotland*; and to be paid into the receipt of exchequer.

VIII. And be it further enacted by the authority aforesaid, that the respective commissioners to be appointed for managing the said duty upon the said new-manufactured cotton stuffs, when printed, stained, painted, or dyed, in *Great-Britain*, as aforesaid, shall, on or before the fifth day of *July*, one thousand seven hundred and seventy-four, provide proper seals or stamps, for marking such of the said new-manufactured cotton stuffs to be printed, stained, painted, or dyed, in *Great-Britain*, as aforesaid, as are to be stamped and marked, for and in order to the charging of the said duty for the same; and shall cause the said seals or stamps to be distributed to the respective officers, for the several purposes before mentioned; which officers are hereby enjoined and required, in using the same, to do as little hurt or damage as may be to the stuffs to be so marked or stamped: And the said respective commissioners, in providing the said respective seals or stamps, shall take care that they be so contrived that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited; and that the said seals or stamps, or any

Commissioners to provide proper seals or stamps before *July 5, 1774*,

of

which may
be renewed,
Persons
counterfeit-
ing stamps
to suffer death

of them, shall, or may be allowed or renewed, from time to time, as his Majesty, his heirs or successors, shall think fit: And if any person or persons whomsoever shall, at any time or times hereafter, counterfeit or forge any stamp or seal, to resemble any stamp or seal which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same, upon any of the stuffs chargeable by this act, thereby to defraud his Majesty, his heirs or successors, of the said duty thereupon to be chargeable or payable in respect thereof, then every such person so offending, and being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy.

Persons im-
porting such
stuffs to for-
feit 10*l* for
every piece.

IX. And be it further enacted by the authority aforesaid, that if any person or persons, body or bodies corporate, shall import or bring into *Great-Britain*, or into any port, harbour, haven, or creek thereof, any callicoes, muslins, or any other goods or stuffs whatsoever, made of linen yarn only, or of linen yarn and cotton wool mixed, or made wholly of cotton wool, wherein shall be wove in the warp in either or both selvages only, through the whole or any part of the length of each piece, one or more blue stripe or stripes of one or more thread or threads; such person or persons, body or bodies corporate, shall not only forfeit and lose all and every such callicoes, muslins, goods, or stuffs, which shall be so imported or brought into *Great Britain*, or into any port, harbour, haven, or creek thereof, but shall also forfeit the sum of ten pounds for each piece thereof; to be recovered and applied in manner herein-after mentioned.

Persons sel-
ling coun-
terfeited
stuffs to suf-
fer death.

X. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time or times hereafter, sell any printed, painted, stained, or dyed stuffs, wholly made of cotton, with a counterfeit stamp thereon, knowing the same to be counterfeited, and with an intent to defraud his Majesty, his heirs or successors, all and every such offender and offenders, their aiders, abettors, and assistants, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy.

Upon Infor-
mation of
unstamped
stuffs being
in custody of
any draper,

XI. And be it further enacted by the authority aforesaid, that at any time or times hereafter, upon oath made by any credible person or persons, that he, she, or they, have reason to suspect or believe that any printed, painted, stained, or dyed stuffs, wholly made of cotton, for which a duty ought to have been paid or charged, as aforesaid, are or shall be in the custody or possession of any draper, or other person or persons trading or dealing therein, or for any person or persons for the use or account of such draper or other trader or dealer for sale, without having thereupon such marks or stamps as are by this act required to denote the payment or charging of the said duties thereupon; it shall and may be lawful to and for the commissioners who shall be appointed for the duties upon silk, callicoes, linens, or stuffs, printed, stained, painted, or dyed, in *Great-Britain*, or the major part of them, within the limits of the weekly bills of mortality, or any two justices of the peace in any other parts of the kingdom of *Great-Britain*, from time to time, to issue their respective warrants or orders, thereby authorising and requiring any officer or officers

Commission-
ers, or two
justices may
cause the
same to be
seized.

officers for the same duties, (with the assistance of a constable, or other officer of the peace), in the day-time, to search for the same, and to open doors, trunks, chests, and package, and to seize such goods, and to bring them to the office for the said duties next to the place where they shall be so seized, in order to a further proceeding thereupon, according to this act; and that every such warrant and order shall and may be obeyed and executed accordingly.

XII. And be it further enacted by the authority aforesaid, that one moiety of the penalties and forfeitures, which shall be incurred as aforesaid, shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person or persons who shall inform or sue for the same, by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, wherein no essoin, protection, or wager in law, or more than one imparlance, shall be allowed; such information or informations, to be entered, filed, and prosecuted in the name of his Majesty's attorney general, or in the name or names of some officer or officers of his Majesty's revenue of the customs or excise, according to the true intent and meaning of an act, passed in the twelfth year of the reign of his late Majesty king *George* the first, intituled, *An act for the improvement of his Majesty's revenues of customs, excise, and inland duties.*

One moiety of the penalties to the king, and the other to the informer.

XIV. And be it further enacted by the authority aforesaid, that all Powers, and every the powers, directions, rules, penalties, forfeitures, clauses, rules, and matters, and things, which, in and by any act, statute, or law made, penalties, and now in force, relating to his Majesty's revenue of excise, are provided and established for managing, raising, levying, collecting, mitigating, or recovering, adjudging, or ascertaining the excise or inland duty or duties, for and upon any calicoes or stuffs whatsoever, now in force, in excise laws, to be used relative to this act. when printed, stained, painted, or dyed, with any colour or colours, within the kingdom of *Great-Britain*, shall be practised, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering, and paying the said duty of three-pence for every such yard as aforesaid, upon the said new-manufactured stuffs, as fully and effectually as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in the body of this present act.

XV. And be it further enacted and declared by the authority aforesaid, that if any question shall arise, whether any of the said new-manufactured stuffs, wholly made of cotton, have been manufactured in *Great-Britain*, the proof of their having been manufactured in *Great-Britain* shall lie upon the owner or owners of such stuffs, and not upon the prosecutor; any law, usage, or custom, to the contrary notwithstanding.

Proof of the stuffs being manufactured in *Britain* to lie on the owner.

Anno decimo quarto.

GEORGE III. Regis.

C A P. LXVIII.

An Act to prevent frauds in the buying and selling of hops.

Preamble.

Officers to weigh the Bags for Hops, on Penalty of 5*l.* for every Neglect;

and shall, before Hops be put therein, mark on the outside the weight thereof; the planters names; and when such hops were grown.

Officer's marks to be sufficient proof.

Penalties to be levied by distress and sale of offenders goods;

WHEREAS diverse frauds are practised in the packing or bagging of hops; for remedy whereof, may it please your Majesty that it may be enacted; and be it enacted by the king's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that, from and after the passing of this act, when any officer of excise shall attend for the purpose of bagging any hops, pursuant to the directions of an act, passed in the ninth year of the reign of queen Anne, (intituled, *An act for laying a duty on hops*,) such officer shall, upon pain of forfeiting for every neglect the sum of five pounds, weigh the bags or pockets intended by the planters, growers or owners of the hops to be used for the bagging thereof; and shall, before the hops shall be put therein, mark, or cause to be marked, on the outside of each such bag or pocket, in plain and legible letters or characters, with ink or paint, the true weight or tare thereof; and that the excise officer shall also mark, or cause to be marked, on each such bag or pocket, in manner aforesaid, the planter or planters name or names, in full length, and the place of his or their abode, together with the date of the year in which such hops were grown: And if any excise officer shall put his mark of the weight of the hops upon any bag, before such bag, and hops therein contained, shall have been weighed by him, he shall, for each offence, forfeit the sum of forty shillings.

II. And it is hereby declared, that the marks of the excise officer hereby directed to be made, shall be proof sufficient that the planter, grower, or owner of hops, has conformed to the directions of this act.

III. And be it further enacted by the authority aforesaid, that all penalties and forfeitures for offences against this act, shall, upon information and proof of the offences respectively, before any one justice of the peace for the county or place where the offence shall be discovered, or wherein the offender shall be or reside, either by the confession of the party or parties offending, or by the oath of one or more witness or witnesses, (which oath such justice of the peace is hereby empowered and required to administer without fee or reward), be levied by distress and sale of the goods and chattels of the party or parties offending, by warrant or warrants under the hand and seal of such

such justice, (which warrant or warrants, such justice is hereby im-
powered to grant), and the overplus, after such penalties and forfeit-
tures, and the charges of such distress and sale, are recovered and
deducted, shall be returned, upon demand, unto the owner or own-
ers of such goods and chattels; and one half of the penalties and for-
feitures, when so paid or levied, shall, from time to time, be paid to
the person who shall give information of any such offence; and the
other half shall be paid to the overseer or overseers of the poor of the
parish or place where the offence shall be committed, and applied to
the use of the poor thereof respectively.

One half to
the informer;
and the other
to the poor.

IV. And be it further enacted, that if any person or persons shall
forge, counterfeit, alter, or wilfully obliterate any mark, by this act
directed to be put by the officers of excise upon any such bag or poc-
ket; every such person so offending, and being thereof legally con-
victed before a justice of the peace, shall be subject to a penalty of
ten pounds; to be levied, paid, and applied, in manner and form
above directed: And in default of payment thereof, shall suffer six
months imprisonment, or until he shall have paid the said penalty.

Persons forg-
ing marks to
forfeit 10l.

V. Provided always, and it is hereby declared, that no person shall
be liable to be prosecuted for any penalty for any offence against this
act, unless complaint shall be made thereof to some justice of the
peace for the county or place where the cause of complaint shall
arise, or be discovered within six calendar months next after the sale
of any such hops; any thing herein contained to the contrary not-
withstanding.

Complaint to
be made to
some justice,
or no person
liable to be
prosecuted.

VI. And be it further enacted by the authority aforesaid, that this
act shall be deemed and taken to be a publick act; and shall be ju-
dicially taken notice of as such by all judges, justices, and other
persons whomsoever, without specially pleading the same.

Publick act.

Anno decimo sexto.

GEORGE III. Regis.

C A P. XXXIV.

An act for granting to his Majesty several duties on coaches, and other carriages therein mentioned; and several rates and duties upon indentures, leases, bonds, and other deeds; and upon cards, dice, and newspapers; and for raising the sum of two millions by annuities, and a lottery to be attended with annuities.

(So much as relates to excise.)

An additional duty of 20s. per ann. laid on all coaches, berlins, &c.

except hackney coaches.

After July 5, 1776, stage-coaches to pay a duty of 5l. per ann. each.

BE it enacted, that an additional rate or duty of twenty shillings *per annum*, be raised, levied, collected, and paid, for and upon every coach, berlin, landau, chariot, calash with four wheels, chaise-marine, chaise with four wheels, and caravan, or by what name soever such carriages now are, or hereafter may be, called or known, kept by or for any person for his or her own use, or to be let out to hire, (other than and except such coaches and other carriages as now are, or hereafter may be, licensed, by the commissioners for the duties arising by hackney coaches); which said yearly additional duty of twenty shillings shall from time to time be paid down by the person or persons keeping the same, in like manner, and at the same time, and be raised, levied, collected, and paid, by the same means and methods, and under the like rules, regulations, directions, and penalties, as the annual duty of four pounds, given and granted by an act of parliament, made in the twentieth year of the reign of his late Majesty king George the second, intituled, *An act for granting to his Majesty several rates and duties upon coaches, and other carriages therein mentioned; and for raising the sum of one million, by way of lottery, to be charged upon the said rates and duties;* is directed to be raised, levied, collected, and paid.

II. And be it further enacted by the authority aforesaid, that, from and after the fifth day of July, one thousand seven hundred and seventy-six, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, for and upon every coach, berlin, landau, chariot, calash with four wheels, chaise-marine, chaise with four wheels, and caravan, or by what name soever such carriages now are, or hereafter may be called or known, that shall be kept by or for any person or persons as publick stage-coaches employed in carrying passengers for hire to and from different places within this kingdom, (other than and except such coaches and other carriages as now are, or hereafter may be, licensed by the commissioners for the duties arising by hackney coaches) the yearly sum of five pounds for every such coach, berlin, landau, chariot,

chariot, calash with four wheels, chaise-marine, chaise with four wheels, and caravan, or by what name soever such carriages now are, or hereafter may be, called or known, so to be kept and employed as aforesaid; which said duty shall be paid by the person or persons who keep the same.

III. And be it further enacted by the authority aforesaid, that the person or persons keeping any such carriage or carriages, so to be employed as stage-coaches as aforesaid, shall, from time to time, give like notices, and make entry and payment in like manner, and under the like rules, regulations, means, and methods, directions, and penalties, as persons keeping coaches and other carriages for their own use, or let out to hire, are, by the above-recited act, directed to do; any law, statute, custom, or usage, to the contrary notwithstanding.

Notice to be given, and payment made, agreeable to act 20 Geo. II.

IV. And whereas, by the said recited act, it was provided, that no person should be obliged to pay the yearly sum of four pounds for more than five such carriages, on which the duty of four pounds a year was thereby charged, to be kept by or for him or her, for his or for her use only; be it further enacted and declared by the authority aforesaid, that, from and after the passing of this act, the said proviso, so far as relates to the exempting such carriages, being more than five in number, be, and the same is hereby repealed and made null and void.

A clause in said act, exempting persons from paying for more than 5 carriages, repealed.

V. And be it further enacted by the authority aforesaid, that all the monies arising by the said several and respective rates and duties (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenues, and shall, for the purpose aforesaid, be carried into, and made part of, the fund commonly called *the sinking fund*.

Produce of the duties to be carried to the sinking fund.

Anno decimo septimo

GEORGE III. Regis.

C A P. XXIX.

An Act for the more effectual Prevention of the manufacturing of Ash, Elder, Sloe, and other Leaves, in Imitation of Tea, and to prevent Frauds in the Revenue of Excise in respect to Tea.

Preamble.
Act 4 Geo. II.
recited,

W H E R E A S by an act of Parliament, made in the fourth year of the reign of his late Majesty King George the Second, (intituled, *An Act to prevent frauds in the revenue of Excise with respect to starch, coffee, tea, and chocolate*) it is enacted, that, from and after the twenty-ninth day of September, One thousand seven hundred and thirty-one, if any person or persons who should be a dealer in or seller of tea, should dye, fabricate, or manufacture any sloe leaves, liquorish leaves, or the leaves of tea that had been used, or the leaves of any other tree, shrub, or plant, in imitation of tea, or should mix, colour, stain, or dye, such leaves or tea, with terra japonica, sugar, molasses, clay, logwood, or with any other ingredients or materials whatsoever; or should sell and vend, utter, or offer or expose to sale, or should have in his, her, or their custody, any such dyed, fabricated, or manufactured leaves, in imitation of tea, or any such coloured, stained, or dyed leaves, or tea mixed with any of the materials before-mentioned, or with any other ingredients whatsoever, such person or persons should respectively, for every pound of such leaves so dyed, fabricated, or manufactured in imitation of tea, and for every pound of such mixed, coloured, stained, or dyed leaves of tea, forfeit and pay the sum of ten pounds: And whereas great quantities of sloe leaves, and leaves of ash, elder, and other trees, shrubs, and plants, are dyed, fabricated, and manufactured, in imitation of tea, by divers persons who sell the same so dyed, fabricated, and manufactured, to other persons being dealers in tea, smugglers, and others, by whom the said manufactured leaves are mixed with tea, and sold and vended as true and real tea, but by reason that the persons so dying, fabricating, and manufacturing the said leaves, are not dealers in, or sellers of tea, they are not punishable for the said offences by the laws now in being, whereby such evil practices are increased to a very great degree, to the injury and destruction of great quantities of timber, woods, and underwoods, the prejudice of the health of his Majesty's subjects, the diminution of the revenue, the ruin of the fair trader, and to the encouragement of idleness; for remedy whereof, and for the more effectual prevention of such frauds and abuses for the future, be it enacted; and it is hereby enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present Parliament assembled, and by the authority of the same, that, from and after the first day of

of June, One thousand seven hundred and seventy-seven, if any person or persons whatsoever, whether he, she, or they, be a dealer or dealers in, or a seller or sellers of tea, or not, shall dye, fabricate, or manufacture, any sloe leaves, liquorish leaves, or the leaves of tea that have been used, or the leaves of any ash, elder, or other tree, shrub, or plant, in imitation of tea, or shall mix, colour, stain, or dye, any such leaves with terra japonica, copperas, sugar, molasses, clay, logwood, or with any other ingredients or materials whatsoever, or shall sell or vend, utter, or offer or expose to sale, or shall have in his, her, or their custody or possession, any such dyed, fabricated, or manufactured leaves in imitation of tea, or any such coloured, stained, or dyed leaves, or any leaves that should be dying, fabricating, or manufacturing in imitation of tea, and shall be thereof convicted upon the oath of one or more credible witness or witnesses, before any one or more of his Majesty's justices of the peace for the county, city, riding, division, district, or place, wherein such offence shall have been committed; such person or persons shall respectively, for every pound of such leaves so dyed, fabricated or manufactured in imitation of tea, or dying, fabricating, or manufacturing in imitation of tea, and for every pound of such mixed, stained, or dyed leaves of tea, forfeit and pay the sum of five pounds; and upon non-payment thereof, such justice or justices shall commit the offender or offenders to the common gaol of the county or place where the offence shall be committed, there to remain without bail or mainprize for any time not exceeding twelve months, nor less than six months, or until the penalty and charges shall be paid.

Any person who, after June 1, 1777, shall dye or manufacture, in imitation of tea, any leaves of tea that have been used, or any sloe, liquorish, or elder leaves, &c. or shall sell, or offer to sell the same, or shall have in their custody, &c. shall, on conviction, forfeit 5 l. for every pound of such leaves so dyed, &c.

II. And it is further enacted by the authority aforesaid, that, from and after the said first day of June, One thousand seven hundred and seventy-seven, if any person or persons shall have in his, her, or their custody or possession, any quantity (exceeding six pounds weight) of sloe leaves, or the leaves of ash, elder, or any other tree, shrub, or plant, green or manufactured, and shall not prove, to the satisfaction of the justice or justices before whom the matter shall be heard, that such leaves were gathered with the consent of the owners of the trees, shrubs, or plants, from which the said leaves were taken, and that such leaves were gathered for some other use or uses, and not for the purpose of fabricating and manufacturing the same in imitation of tea, and shall be thereof convicted, by the oath of one or more credible witness or witnesses, before any one or more justice or justices of the peace for the county, city, riding, division, district, or place, where such leaves shall be so found, such person or persons shall respectively, for every pound of such green or manufactured leaves, so found in his, her, or their custody or possession, as aforesaid, forfeit and pay the sum of five pounds; and upon nonpayment thereof, such justice or justices shall commit the offender to the common gaol of the county or place where the offence shall be committed, there to remain without bail or mainprize for any time not exceeding twelve months, nor less than six months, or until the penalty and charges shall be paid.

Penalty on persons having more than six pounds of any such leaves in their possession, 5 l.

Except, &c.

III. And be it further enacted by the authority aforesaid, that if any officer or officers of his Majesty's revenue of excise, or other person or persons, shall have cause to suspect that any such leaves dyed, fabricated, or manufactured, or leaves dying, fabricating, or manufacturing, in imitation of tea, or leaves intended so to be dyed, fabricated,

If any officer of excise, &c. shall make oath before a justice that he suspects any such

leaves as
aforesaid are
concealed,
such justice
may grant a
special war-
rant for en-
tering any
place in
search of the
same.

All such
leaves so
found to be
destroyed,
&c.

Penalty on
persons ob-
structing offi-
cers in search
of such
leaves, &c.

fabricated, or manufactured; shall be hid, concealed, or lodged, in any place whatsoever; then and in such case, upon oath made by such officer or officers, or other person or persons, before any one or more justice or justices of the peace for the county, city, riding, division, district or place, where the same shall be so suspected to be hid, concealed, or lodged, setting forth the ground of such his, her, or their suspicion, it shall and may be lawful to and for the said justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable by special warrant or warrants under his or their respective hand and seal, or hands and seals, to authorize and empower such officer or officers, or other person or persons, by day or by night, but if in the night-time, then in the presence of a constable, or other lawful officer of the peace, to enter into all and every such place or places, where he or they shall so suspect the said dyed, fabricated, or manufactured, or other the said leaves shall be so hid, concealed, or lodged, and to seize and carry away as forfeited all such leaves so dyed, fabricated, or manufactured, or dying, fabricating, or manufacturing, or intended to be so dyed, fabricated, or manufactured, which he or they shall so find hid, concealed, or lodged, together with all and singular the waggons, carts, boxes, bags, tubs, or other vessels, or package, containing the same: and it shall and may be lawful to and for the said justice or justices so granting the said warrant, or any other justice or justices of the peace for the county, city, riding, division, district, or place, wherein such seizure shall be made, on proof of the premises, by oath of one or more credible witness or witnesses, by warrant or warrants under his or their hand or seal, hands or seals respectively, to order the said dyed, fabricated, or other leaves, so seized as aforesaid, to be conveyed to some convenient place, and there to be burnt or otherwise destroyed, and to order the said waggons, carts, boxes, bags, tubs, or other vessels or package, containing the same as aforesaid, to be forthwith sold, and the money arising by such sale, after deducting the charges of such seizure and sale, and of the burning or otherwise destroying of the said leaves, to go and be paid, one half to the informer, and the other half to the poor of the parish where the offence shall be committed: and if any person or persons whatsoever shall let, obstruct, or hinder, such officer or officers, or other person or persons having such authority as aforesaid, from entering such places where he or they shall suspect such leaves to be so hid, concealed, or lodged, or in seizing, carrying away, burning, or otherwise destroying the same, or in seizing, carrying away, or selling, the said carts, waggons, boxes, bags, tubs, or other vessels or package, containing the same as aforesaid, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of fifty pounds each, on conviction thereof, by the oath of one or more credible witness or witnesses, before one or more justice or justices of the peace for the county, city, riding, division, district, or place, where such offence shall be committed; and upon nonpayment of the said forfeiture, such justice or justices shall commit, the offender or offenders to the common gaol of the county or place where the offence shall be committed, there to remain without bail or mainprize, for any time not exceeding twelve months, nor less than six months, or until the penalty and charges shall be paid.

IV. Provided always, and it is hereby enacted by the authority aforesaid, that no such green and unmanufactured leaves, so found, hid, concealed, or lodged, as aforesaid, shall be burnt or otherwise destroyed, if the owner or owners thereof shall, within twenty-four hours after such seizure, prove, to the satisfaction of the justice or justices granting the said warrant for seizing such leaves, or any other justice or justices of the peace for the county, city, riding, division, district, or place, where the same shall be so seized, that the said green or unmanufactured leaves were gathered with the consent of the owner or owners of the trees, shrubs, or plants, from which the said leaves were taken, and that the same were so gathered for some other use or uses, and not for the purpose of dying, fabricating, or manufacturing, in imitation of tea, as aforesaid; and if such proof shall, within the time aforesaid, be made to the satisfaction of the said justice or justices, then the said green or unmanufactured leaves, together with the carriages, vessels, and package, in which the same shall have been so seized, shall be forthwith restored to the owner or owners thereof, by order of such justice or justices.

Certain cases in which leaves found concealed, shall not be destroyed, &c.

V. And be it further enacted by the authority aforesaid, that all such dyed, coloured, stained, fabricated, and manufactured, and other leaves aforesaid, shall be deemed and adjudged to be in the custody and possession of the occupier or occupiers of the dwelling-houses, out-houses, gardens, and lands, wherein or whereon the same shall be so found hid, concealed, or lodged, as aforesaid; and such occupier or occupiers of the said dwelling-houses, out-houses, gardens, and lands, shall be liable to all the pains and penalties by this act inflicted on the person or persons having such dyed, coloured, stained, fabricated, or manufactured, and other leaves, in his, her, or their custody or possession, if it shall be proved, to the satisfaction of the justice or justices before whom the matter shall be heard, that such leaves were lodged in such dwelling-houses, out-houses, gardens, or lands, with the privity or consent of the said occupier or occupiers thereof.

Occupiers of houses, &c. wherein any such leaves shall be found, if lodged there with their consent, shall be liable to the penalties of this act.

VI. And be it further enacted by the authority aforesaid, that one moiety of all and every the forfeitures herein before-directed to be paid in pursuance of this act, shall go to the informer, and the other moiety to the poor of the parish where such offence shall be committed.

Application of the forfeitures.

VII. And, for the more easy conviction of persons offending against this act, be it enacted by the authority aforesaid, that in all informations and other proceedings for any of the offences aforesaid, the evidence of the inhabitants of the parish or place where the offence shall be committed shall be taken and allowed, any law, custom, rule, order, or usage to the contrary notwithstanding.

Inhabitants of the parish to be admitted as evidence.

VIII. And be it enacted by the authority aforesaid, that his Majesty's justices of the peace for the respective counties, cities, ridings, divisions, districts, or places, wherein any of the offences committed against this act shall be done, are hereby authorized to put this act in execution, and to administer an oath to any such credible witness or witnesses.

Justices to put this act in execution.

IX. And be it further enacted by the authority aforesaid, that the conviction or convictions of all and every offender and offenders against this act, shall be certified, by the justice or justices of the peace before whom the same shall be made, to the next general quarter sessions of the peace, to be filed amongst the records of the said sessions; and that such conviction shall be fairly written on parchment

Convictions of offenders to be certified to the next quarter sessions.

ment or paper, in the following form of words, (as the case shall happen, or in any other form of words to the like effect; that is to say:

Form of conviction.

To wit { *BE it remembered, That on the* Day of in
the Year *A. B. was, upon the Complaint*
of *C. D. convicted before* of the Justices of the Peace for
in pursuance of an *Act* passed in the Seventeenth Year of the Reign of
His Majesty King George the Third, for
(as the Case shall be).
Given under Hand and Seal, the Day and Year above written.

Conviction
not to be
quashed for
want of form,
&c.

Which said conviction shall be good and effectual in law, to all intents and purposes, and shall not be quashed, set aside, or adjudged void or insufficient, for want of any form or words whatsoever; nor shall the same be liable to be removed by *Certiorari* into his Majesty's court of *King's Bench*, but shall be deemed and taken to be final, to all intents and purposes whatsoever.

A

Anno

Anno decimo septimo

GEORGE III. Regis.

C A P. XXXIX.

An Act for granting to His Majesty a Duty upon all Servants retained or employed in the several Capacities therein mentioned; and for repealing several Rates and Duties upon Glass, imposed by an Act made in the Nineteenth Year of the Reign of His late Majesty, and for granting to His Majesty other Rates and Duties upon Glass in lieu thereof, and for the better collecting the Duties upon Glass; and for repealing the several Rates and Duties charged, by an Act made in the Twenty-ninth Year of the Reign of His said late Majesty, upon all Persons and Bodies Politick and Corporate having certain Quantities of Silver Plate.

[So much thereof as relates to the Duty of Excise].

AN D whereas by an act of Parliament, made in the nineteenth year of the reign of his late Majesty King George the Second, (intituled, *An Act for granting to his Majesty several rates and duties upon glass, and upon spirituous liquors; and for raising a certain sum of money by annuities, and a lottery, to be charged on the said rates and duties; and for obviating some doubts about making out orders at the exchequer for the monies advanced upon the credit of the salt duties, granted and continued to his Majesty by an act of the last session of Parliament*) it was amongst other things enacted, that there should be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, the several rates and duties therein expressed on all glass imported into Great Britain, and the several other rates and duties for and upon all the materials or metal, or other preparations whatsoever, made use of in the making of all crown, plate, and flint glass, and all white glass, and in making of common bottles, and all other green glass in Great Britain; We, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain, in Parliament assembled, do think it would be for the advantage of the publick to repeal the present rates and duties upon glass imported into Great Britain, and upon the materials or metal made use of in making the several sorts of glass in the said recited act mentioned, and to grant unto your Majesty, in lieu thereof, the several new and additional rates and duties herein after mentioned; and also that further regulations should be established for the better collection of the said duties: be it therefore enacted, that from and after the fifth day of July, one thousand seven hundred and seventy-seven, the before-mentioned duties upon glass imported, and upon the materials or metal used in making the several sorts of glass, granted by the said recited act, shall cease, determine, and be no longer paid or payable, save only and except in all cases relating to the recovering any arrears which may at that time remain

Recital of an act in 19 Geo. II.

From July 5, 1777, the duties on glass imported, &c. granted by the before recited act, to cease.

remain unpaid of the said rates and duties upon glass, or to any penalties or forfeitures in respect thereof, which shall have arisen or grown due and payable to his Majesty, or may have been incurred upon, or at any time before the said fifth day of *July*, one thousand seven hundred and seventy-seven, any thing herein-before contained to the contrary notwithstanding.

New duties
to be paid in
lieu thereof.

II. And be it further enacted by the authority aforesaid, that in lieu thereof, from and after the said fifth day of *July*, one thousand seven hundred and seventy-seven, there shall be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, for and upon all glass which shall at any time or times hereafter be imported, or brought into the kingdom of *Great Britain*, over and above all other customs, subsidies and duties, by any act or acts of Parliament (now in force and not hereby repealed) imposed upon, or payable for the same, the several and respective rates or new duties herein-after expressed; (that is to say) for and upon all plate, enamel, stained, and paste glass, and upon all window glass, whether flashed or spread, or otherwise manufactured, and upon all other white glass, and upon all cakes which shall be imported and brought into *Great Britain*, the sum of one shilling and four pence for every pound weight, and after that rate for a greater or lesser quantity; and for and upon all green glass; and for and upon all bottles and flasks, whether the same be filled or empty, which will contain the quantity of a quart, respectively, which shall be imported and brought into *Great Britain*, the sum of four shillings for every dozen; and for and upon all bottles and flasks, whether the same be filled or empty, which will contain more or less than a quart, which shall be imported and brought as aforesaid, the sum of four shillings for every dozen quarts, be the quantity of bottles greater or lesser; the said several and respective rates and duties to be paid by the importer or importers thereof respectively.

Foreign glass
liable to any
duty, which
shall be im-
ported clan-
destinely, to
be forfeited;

III. And, in order the better to prevent the clandestine importation of any foreign glass, be it enacted by the authority aforesaid, that, in case any foreign glass of any kind, liable to the payment of any customs, subsidies, or duties, by any act or acts of Parliament, or law whatsoever, so imported as aforesaid, shall be landed or put on shore out of any ship or vessel, or unshipped with intent to be put on shore, before due entry be made thereof at the custom-house, in the port or place where the same shall be imported, and the respective duty or duties payable for the same shall be paid or secured, or without a warrant for the landing or delivering of the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively; all such glass as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the intention of this present act, shall be forfeited, or the value thereof, and shall or may be seized or recovered of the importer or proprietor thereof, by any officer or officers of the customs or excise; and moreover the master, mate, or other person or persons taking the charge or command of such ship or vessel, and all and every other person or persons who shall be any ways concerned, or aiding or assisting, in such unshipping or landing of such glass as aforesaid, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

and the mas-
ter of the ves-
sel, &c. to
forfeit 100/.

IV. And

IV. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-seven, there shall be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, which shall hereafter be made use of in the making of glass in *Great-Britain*, (over and above all other rates and duties) by any act or acts of Parliament (now in force, and not hereby repealed) imposed upon, or payable for the same, the several and respective additional rates or new duties herein-after expressed; that is to say, for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, that shall hereafter be made use of in the making of all plate or flint glass, and of all enamel, stained or paste glass, and of all phial glass, commonly called or known by the name of *Apothecary* or other phials, the sum of eighteen shillings and eightpence for every hundred weight, and after that rate for a greater or less quantity; and for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, that shall hereafter be made use of in the making of spread window glass, commonly called or known by the name of *Broad-Glass*, a duty of seven shillings for every hundred weight, and after that rate for a greater or lesser quantity; and for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, that shall hereafter be made use of in the making of all other window glass, (not being spread glass,) whether flashed or otherwise manufactured, and commonly called or known by the name of *Crown Glass*, a duty of fourteen shillings for every hundred weight, and after that rate for a greater or lesser quantity; and for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, that shall hereafter be made use of in the making of glass, now called *German Sheet Glass*, a duty of fourteen shillings for every hundred weight, and after that rate for a greater or lesser quantity; and for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, that shall hereafter be made use of in the making of common bottles, (the same not being phials,) and of vessels made use of in chymical laboratories, and of garden glasses, and of all other vessels or utensils made of common bottle metal, the sum of three shillings and sixpence for every hundred weight; and after that rate for a greater or lesser quantity; the said several and respective rates and duties to be paid by the maker or makers thereof respectively.

New duties on the materials used in making of glass.

Plate glass, &c.

Broad glass.

Crown glass.

German sheet glass.

Common bottles.

V. And be it further enacted by the authority aforesaid, that all and every person or persons, who, from and after the said fifth day of *July*, one thousand seven hundred and seventy-seven, shall become a maker or makers of glass, shall make such entry and entries, in writing, of their respective names, and of their respective furnaces, pots, pot, chambers, warehouses, rooms, and other places, for making or keeping of glass, or of materials mixed and prepared for making of glass, and give like notice before they use any pot or pots, for the preparing or making of glass, as makers of glass were by the said

Makers of glass to enter their names, furnaces, &c. as directed by the above recited act.

Directions
relating to
making en-
tries, oaths,
&c.

recited act directed to make; on pain of forfeiting, for every neglect, as by the said recited act is directed.

VI. And whereas in and by the said recited act, it is, amongst other things, enacted, that all such entries, oaths, or affirmations, therein mentioned, as should be made in all other parts of *Great-Britain*, without the limits of the weekly bills of mortality, should be made with or by the respective collectors or supervisors of the district or division within which the respective makers of glass should inhabit: And whereas makers of glass, or some of the partners, often inhabit out of and at such distance from the district or division wherein such glass was made, as to render it difficult to carry the said provisions into execution; for remedy whereof, be it further enacted by the authority aforesaid, that all such entries, oaths, and affirmations, in and by the said recited act required to be made in all other parts of *Great-Britain*, without the limits of the weekly bills of mortality, shall be made with or by the respective collectors or supervisors of the district or division, within which the respective glass-houses shall be situate, any thing therein contained to the contrary notwithstanding, and shall be made without any fee or charge whatsoever to be demanded or taken for the same.

New duties
to be raised,
&c. in like
manner, and
under such
penalties and
forfeitures, as
are prescribed
by the above-
recited act;

Except, &c.

Duties grant-
ed by this act
to be paid in-
to the Exche-
quer sepa-
rately.

63,078l. 8s.
8d. out of the
duties hereby
granted, to
be applied in
the same
manner as
the former
duties;

VII. And be it further enacted by the authority aforesaid, that the said several duties by this act imposed within and throughout the said kingdom of *Great-Britain*, shall be raised, levied, collected, and paid, and be subject to be drawn back upon the exportation of such glass, (except in such cases where it is otherwise directed by this present act,) in such like form and manner, and with such allowances, and under such penalties and forfeitures, and according to such rules, methods, and directions, as are prescribed or appointed for raising, levying, collecting, and paying the several and respective duties upon glass in and by the said recited act and this act; and all and every the powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things therein mentioned, for managing, raising, levying, collecting, mitigating, recovering, adjudging, ascertaining, and paying the several and respective rates and duties thereby granted (other than in such cases only for which other penalties are prescribed in and by this present act) shall be in full force, and be duly observed, practised, and put in execution, to all intents and purposes, as well as for managing, raising, levying, collecting, mitigating, recovering, and paying the several rates and duties by this act granted, as fully and effectually as if the said act, and all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in the body of this present act; and all the monies arising by the several rates and duties by this act granted, (the necessary charges of raising, collecting, and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenue.

VIII. And whereas the duties upon glass, granted by the aforesaid recited act of the nineteenth year of the reign of his late Majesty King *George the second*, were, together with certain duties upon spirituous liquors, made a fund for the payment of the several annuities granted by the said act; and by an act of the twenty-fifth year of the reign of his said late Majesty King *George the second*, the same were directed

to be carried to the sinking fund, after reserving sufficient to answer and pay such annuities on lives at the exchequer as were established by the aforementioned act of the nineteenth year of his said late Majesty; be it therefore enacted by the authority aforesaid, that, from and after the fifth day of *July*, one thousand seven hundred and seventy-seven, the yearly sum of sixty-three thousand and seventy-eight pounds, eight shillings, and eight-pence, being the amount of the annual produce into the exchequer of the duties upon glass, hereby repealed, shall, by half-yearly sums, be reserved and set apart, at the said receipt of the exchequer, on the fifth day of *January* and the fifth day of *July* in every year, out of the duties hereby granted, and shall be applied to the same uses and purposes as the duties hereby repealed were applicable; and the residue of the produce of the duties hereby granted shall be carried to and made a part of the fund commonly called the *Sinking Fund*, towards making good to the same the charge thereupon for payment of such annuities as shall or may be charged on the said fund by any act of this session of Parliament.

and the residue to be carried to the sinking fund.

IX. And whereas, in the manufacturing of all sorts of glass, part of the metal and other materials used for making of glass are left at the bottom of each pot used for preparing and mixing the same, which cannot be conveniently wrought out, and other waste doth necessarily happen in the manufacturing of those materials, and the allowances by the said recited act given and provided are not sufficient; it is hereby further enacted and provided, that in all pots, containing more than one hundred weight, used for the preparing and mixing of metal and other materials for making of flint, enamel, stained glass, and of all phial glass, an allowance shall be made to the makers of such glass of one-fourth part of the metal or other materials contained therein, and of one inch deep at the bottom of every such pot; and in small pots, commonly called *pile ends*, which will not contain one hundred weight, and used as aforesaid, an allowance shall be made to such makers of one-fifth only of the metal or materials contained therein; and in pots used for the making of crown and plate glass, and of all window glass, whether flashed or spread, or otherwise manufactured, an allowance shall be made to such makers of one-fourth part of the metal or other materials contained therein, and of four inches deep at the bottom; and in pots used for the making of common bottles (not being phials), and of other vessels or utensils herein-before mentioned, to be made of common bottle metal, an allowance shall be made to the makers thereof of one-fifth part of the metal or other materials contained therein, and three inches deep at the bottom of every such pot; and the respective commissioners for the inland duties on glass in *Great Britain* are hereby authorised and required to make the respective allowances herein directed; which allowances are hereby declared to be in full compensation for all waste, damage, or loss whatsoever, except the allowance by the said recited act made and provided where pots used for the preparing and mixing of metal and other materials for making of glass shall crack or break.

Allowances be made to the makers of glass for waste.

X. And be it further enacted by the authority aforesaid, that if any maker of glass shall be desirous of manufacturing or working-up any of the metal or materials that shall be left in the bottom of any pot or pots, for which the allowance shall have been made of three inches, or of four inches at the bottom of such pots respectively to the maker as aforesaid, into any glass wares whatever, and shall, by the space of six hours next before

Glass-makers may work up materials left in the bottom of their pots, after having given notice to the proper officers of excise.

Penalty on
doing it,
without giv-
ing proper
notice.

Particulars of
the notice to
be given by
glass-
makers be-
fore they
charge their
pots.

Penalty on
neglect.

Officers of
excise may
take a sample
of the mate-
rials out of
each pot, &c.

Penalty on
obstructing
them.

before he, she, or they, begins to work the same, give notice in writing to the officer of excise of the division or place where such glass shall be so manufactured or worked, of his, her, or their intention to manufacture or work the same, specifying in such notice the particular manufacture or work he intends to make from such bottoms, and from which pot or pots, and the particular time of beginning to work the same; then, and in every such case, it shall and may be lawful for every such maker of glass to manufacture and work the said bottoms; and the metal and materials in the said bottoms shall, in such case, be chargeable and be charged by the officers for the said duties with the duty of eighteen shillings and eight pence for every hundred weight, and so in proportion for every greater or lesser quantity; and in every such case, an allowance shall be made to such makers of glass of one inch, and no more, at the bottom of every such pot; any thing hereinbefore contained to the contrary notwithstanding: And if any maker of glass shall manufacture or work any part of the metal or materials that shall be left at the bottom of any such pot or pots as aforesaid, without having given such notice as herein is directed and required, such maker of glass shall forfeit and lose, for every such offence, the sum of fifty pounds.

XI. And whereas some makers of glass, in giving notice under the directions of the said recited act, have neglected or refused to specify the true kind and weight of the metal or preparation put into each particular pot used for the making of glass, and have also put in metal or materials into the pot or pots after a gauge of the metal therein hath been taken by the officer, under pretence that the same were moyles of glass of the present or of some former making, by which means the revenue is greatly defrauded; for remedy whereof, it is hereby enacted and declared, that every maker of glass shall, in every notice hereafter to be given, express in writing the particular time and hour when he intends to begin to fill or charge his pot or pots, and the account of the true weight of the metal or preparation to be made use of in each particular pot used for the making of glass, and the species and particular kind of glass intended to be made in each pot: And if any maker of glass shall neglect or refuse to give the notice by this present act, and the said recited act, directed and required, or after such notice given, and a gauge taken by the officer of the metal or preparation in their pots, shall, without a fresh notice in writing, put into any such pot any metal, material or preparation whatsoever, every such maker of glass shall, in every such case, forfeit and lose the sum of fifty pounds.

XII. And for the more effectual ascertaining the weight and species of the materials or metal, or other preparations made use of in the making of glass, and preventing frauds which may be committed therein, or in relation to such notice, and account hereby required to be respectively given, and in order that the same may be properly examined, be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the gaugers, or other officers of excise, to take a sample or samples, not exceeding four ounces in the whole, out of each of the said pots, or any other thing containing such preparations for making glass as aforesaid, paying for such sample or samples (if demanded) the sum of one halfpenny for each ounce; and in case any person or persons shall obstruct or hinder the gaugers, or other officers of excise, in taking such sample or samples, he, she, or they shall respectively forfeit, for every such offence, the sum of fifty pounds.

XIII. And

XIII. And whereas it was further provided by the said act, that it should be lawful for any person or persons who should have actually paid His Majesty's duties by the said act payable for any quantity of glass whatsoever made from any of the materials thereby charged, and to and for any other person or persons who should buy, or be lawfully intitled to any such quantity of glass from the said person or persons who actually paid His Majesty's duties for the same, to export such glass for any foreign parts, by way of merchandize, upon the terms, and according to the directions, and with such drawback and allowance, as are therein expressed: And whereas glass is often exported in such quantities according to the demands of the markets beyond the seas, and the manner hereby prescribed for obtaining such drawback and allowance is attended with difficulty to the exporters; for the encouragement therefore of the glass manufacturers and exporters of glass in *Great-Britain*, be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any person or persons, who have actually paid or been charged with His Majesty's duties by this present act, or by the said recited act respectively, payable for any quantity of glass whatsoever, made from any of the materials thereby respectively charged, and to and for any other person or persons who shall buy, or be lawfully intitled to any such quantity of glass, from the said person or persons who actually paid His Majesty's duties for the same, to export such glass for any foreign parts, by way of merchandize, in any sea port, or upon any navigable river near to which such glass-house shall be situated, within any of the usual and allowed ports by law established, for and upon account of himself or any other, in the presence of an officer of excise, to be appointed by the respective commissioners of excise in *Great-Britain*, upon twelve hours notice thereof being given to the said officer of excise within the limits whereof the said glass shall be exported (who is hereby empowered and required to see the said glass weighed); and proof being made upon oath, or by affirmation, in case the person be a known quaker, by the clerk or chief manager of the respective glass-house where such glass was made, that the duty of such glass hath been respectively paid or charged according to the directions of this present or the said recited act, expressing the quantity and weight of such glass; and also like oath or affirmation by such clerk or chief manager, or of one or more person or persons having knowledge of the packing and intended exportation thereof, expressing the quality and weight of such glass, and that no broken nor waste glass hath been packed with, nor is included in, any box, crate, or other package containing the said glass, and that the same glass is to be really and truly exported beyond the seas as merchandize; and thereupon the collector for the said duties upon glass, or such other person or persons as shall be deputed by the said respective commissioners of excise to act in his absence, shall give to such person or persons *gratis*, a certificate or certificates, expressing the qualities and weight of such glass, and that the duties are paid, or charged for the same as aforesaid; which certificate being produced to the officer of excise at the port where the said glass shall be exported, and oath or affirmation as aforesaid being made by the exporter, or his clerk or chief manager, before the officer of excise of the said port (who is hereby authorized and required to administer the same without any fee or charge) that the said glass so exported is the same mentioned and described in the said certificate, and sufficient security being given before the shipping thereof for exportation, to be approved

Any person who has paid the duties granted by this act, and the recited act, for any quantity of glass, may export the same from any sea-port, &c. near the glass-house,

in the presence of an officer of excise:

and on proving that the duty hath been paid, &c.

the collector shall give a certificate;

on producing whereof to the officer of excise at the port of exportation, &c.

and on giving security that the whole of the said glass shall be exported, &c.

a drawback
shall be paid.

Commission-
ers of excise
to appoint
persons to
administer
oaths in the
absence of
collectors.

Penalty on
fraudulently
relanding,
&c. glass
shipped for
exportation ;

proved of by the said respective commissioners of excise, or the person or persons to be respectively appointed by them for that purpose, in treble the value of the duty intended to be drawn back, that the particular glass which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great-Britain*; which security the officer of excise of the said port where such glass shall be exported is hereby directed and authorized to take, in his Majesty's name, and to his use, instead of the security directed by the said recited act to be taken by the customer or collector of the respective port for such exportation; and then the said officer of excise of the said port where such glass shall be exported shall give a certificate under his hand, expressing the quality and true weight of the glass so exported, and that the same was shipped in his presence, and that sufficient security has been given for the due exporting thereof; which certificate being produced to the collector appointed to receive the said duties upon glass, or such collector of the port where the said glass was exported, he shall forthwith pay or allow to the persons or agents so exporting the same, a drawback or allowance of eighteen shillings and eightpence *per* hundred weight for all plate, flint, enamel, stained, or paste glass, and for all phial glass made in *Great-Britain*; and seven shillings *per* hundred weight for all spread window-glass made in *Great-Britain*; and fourteen shillings *per* hundred weight for all other window-glass (not being spread glass) whether flashed or otherwise manufactured, and commonly called or known by the name of *crown-glass* made in *Great-Britain*; and fourteen shillings *per* hundred weight for all glass called *German Sheet Glass*, made in *Great-Britain*; and three shillings and sixpence *per* hundred weight for all common bottles, not being phials, and for all other vessels or utensils made of common bottle metal made in *Great-Britain*; and after that rate for a greater or lesser quantity: and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of excise in *Great-Britain* are required to pay the said certificate or certificates out of the duties upon glass, arising by this or the said recited act.

XIV. And whereas it frequently happens that the collectors of the duties, under the management of the commissioners of excise, who are by law required and impowered to administer the oath or affirmation, and thereupon to give certificates that such duties have been duly paid or secured, are frequently absent from home in the execution of other parts of their duty, whereby the exportation of such wares or merchandize may be greatly delayed; be it therefore enacted by the authority aforesaid, that it shall and may be lawful for such person or persons as shall be appointed by the commissioners of excise in *Great-Britain* respectively for the time being, or the major part of them, within their several districts, to administer such oath or affirmation, in the absence of the respective collectors, to the persons so applying for the same, in order to export such wares and merchandizes as aforesaid, and to give *gratis* to such persons such certificate or certificates as required by the several acts whereby such duties are respectively charged upon such wares or merchandizes, in the same manner as the collectors of excise are by law required and impowered to do.

XV. And whereas frauds have been committed by relanding or unshipping of glass, after being entered and shipped for exportation, and
also

also by entering broken glass or waste glass for exportation, in order to obtain the drawback or allowance for the same, as if it was glass exported for merchandize, which was the true intent and meaning of the said recited act; now the better to prevent such abuses, be it further enacted and declared by the authority aforesaid, that if, after the shipping of any glass to be exported pursuant to this present act, in order to obtain the respective allowances or drawbacks therein mentioned, the glass so shipped to be exported, or any part thereof, shall be fraudulently unshipped, unladed, relanded, or put into any other ship, vessel, or boat, within the kingdom of *Great-Britain*, that then, and in every such case, over and above all other penalties and forfeitures, the exporter or exporters of such glass, and all and every person and persons who shall be any ways concerned, or aiding or assisting, in fraudulently unshipping, unlading, relanding, or putting into any other ship, vessel, or boat, any part of the said glass, in any part of *Great Britain*, shall, for every such offence, forfeit and lose the sum of one hundred pounds; and every person and persons who shall knowingly enter, or cause or suffer to be entered, any broken or waste glass for exportation, with intent that any drawback or allowance should be obtained, shall, over and above all other penalties and forfeitures, for every such offence, also forfeit and lose the sum of one hundred pounds.

or entering
broken or
waste glass.

XVI. And be it further enacted by the authority aforesaid, that no person whatsoever, being a maker of glass, or who is, or shall be any way interested in, or concerned in, the trade or business of making glass, or in any glass-house or glass-houses already or hereafter to be set up, shall, during such time as he shall be so concerned or interested in such glass manufacture, trade, business, or glass-house as aforesaid, or in any of the said trades or businesses, be capable, or have any power to act as a justice of the peace in any matter or thing whatsoever which shall any ways concern the execution of the powers or authorities given or granted by this present act, or any other act of Parliament relating to the duty or duties imposed upon glass, or upon the materials for making of glass; and in case any such person or persons shall, contrary to the true intent and meaning hereof, presume to execute any such powers or authorities, it is hereby enacted and declared, that all and every such act so done by such person or persons shall be null and void to all intents and purposes whatsoever.

No glass-maker, &c. to act as a justice of peace in any matter relating to the duties on glass.

XVII. And whereas there may have been contracts or bargains made for the purchase and sale of home-made glass and bottles, to be delivered and received at future times after the said fifth day of *July*, one thousand seven hundred and seventy-seven; which contracts and bargains, by reason of the duties on glass and glass bottles hereby imposed, cannot be complied with by the sellers without great loss and damage; be it therefore enacted by the authority aforesaid, that all contracts or bargains made, or to be made, before the said fifth day of *July*, one thousand seven hundred and seventy-seven, for the purchase and sale of home-made glass or glass bottles, to be delivered and received at any future time or times, which shall not be performed and complied with on or before the said fifth day of *July*, one thousand seven hundred and seventy-seven, shall be, and are hereby declared to be null and void, and of no effect; and in case any sum or sums of money shall have been advanced and paid by any purchaser or purchasers for or on account of any home-made glass or glass bottles, which shall not be delivered on or before

All contracts for home-made glass or glass bottles, which shall not be performed before *July* 5, 1777, to be void;

and all money advanced on account of such contracts, to be repaid with interest.

the

the said fifth day of *July*, one thousand seven hundred and seventy-seven, all such sums of money shall be forthwith repaid to the person or persons who shall have advanced and paid the same, together with legal interest for the same, from the time and times that such sum or sums of money shall have been respectively advanced and paid.

Penalty on persons obstructing officers in the execution of this act.

XVIII. And it is hereby enacted, that if any maker of glais, or any other person or persons, shall obstruct or hinder any of the said officers in the execution of any of the powers given him or them by this act for ascertaining and securing the said duties upon glais, the person or persons so offending therein shall, for every such offence, forfeit the sum of fifty pounds.

Penalties and forfeitures how to be recovered and applied.

XIX. And be it further enacted and declared by the authority aforesaid, that all fines, penalties, and forfeitures, by this act imposed, shall be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by this act, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Act 29 Geo. II. for granting duties on silver plate, repealed.

XX. And whereas it has been found by experience, that the rates and duties arising by an act, made in the twenty-ninth year of the reign of his late Majesty King *George* the second, intituled, *An act for granting to his Majesty several rates and duties, payable by all persons and bodies politick or corporate having certain quantities of silver plate*, are very vexatious and troublesome in the levying and collecting the same, and of small advantage to the publick; be it therefore enacted by the authority aforesaid, that, from and after the fifth day of *July*, one thousand seven hundred and seventy-seven, the several annual rates and duties charged by the said recited act shall cease, determine, and be no longer paid or payable; and that then, and from thenceforth, all the powers and authorities given and granted, and the rules and regulations established and prescribed by the said recited act, or by any other act or acts of Parliament for or in relation to the managing, securing, ascertaining, collecting, recovering, levying, and paying the said rates and duties, and all penalties and forfeitures in respect thereof, shall also cease, determine, and be no longer put in execution; save only and except in all cases relating to the recovering any arrears which may at that time remain unpaid of the said rates and duties, or to any penalty or forfeiture which shall have been incurred upon or at any time before the said fifth day of *July*, one thousand seven hundred and seventy-seven; any thing hereinbefore contained to the contrary notwithstanding.

Persons sued for executing this act, may plead the general issue,

and recover treble costs.

XXI. And be it further enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued, molested, or prosecuted, for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained; such person or persons shall and may plead the general issue, and give the special matter in evidence, for his or their defence; and if, upon the trial, a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs become non-suited, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

Anno decimo septimo

GEORGE III. Regis.

C A P. L.

An Act for granting to His Majesty certain Duties on Licences, to be taken out by all Persons acting as Auctioneers; and certain Rates and Duties on all Lands, Houses, Goods, and other Things, sold by Auction; and upon Indentures, Leases, Bonds, Deeds, and other Instruments.

[So much thereof as relates to the Duty of Excise].

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the commons of *Great-Britain*, in Parliament assembled, think that it would be for the advantage of the publick that all persons using or exercising the trade or business of an auctioneer should be obliged to take out a licence for that purpose, specifying their names and places of abode respectively, and to grant unto your Majesty a duty upon such licences, and also a certain rate upon all sales of any estates, goods, or effects whatsoever, sold by way of auction, as herein-after mentioned; and therefore do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present Parliament assembled, and by the authority of the same, that, from and after the twenty-ninth day of *September*, one thousand seven hundred and seventy-seven, every person exercising the trade or business of an auctioneer, within the cities of *London* and *Westminster*, and the weekly bills of mortality, shall yield and pay annually, to and for the use of his Majesty, his heirs and successors, for a licence to use and exercise the said trade or business, the Sum of twenty shillings; and every person exercising the trade or business of an auctioneer, without the cities of *London* and *Westminster*, and the weekly bills of mortality, shall yield and pay annually, to and for the use of his Majesty, his heirs and successors, for a licence to use and exercise the said trade or business, the sum of five shillings.

II. Provided always, and be it further enacted, that no person who shall be authorized by the lord mayor and court of aldermen of the city of *London*, to act as a broker within the said city, shall be liable to the payment of any greater yearly sum than five shillings, for a licence to act as an auctioneer within the cities of *London* and *Westminster*, any thing in this act to the contrary notwithstanding.

III. And be it further enacted by the authority aforesaid, that, from and after the said twenty-ninth day of *September*, no person or persons whatsoever, who now, or at any time or times hereafter, doth or shall exercise the calling or occupation of an auctioneer, agent, factor, or

After Sept 29, 1777, every auctioneer within the bills of mortality, to pay 20s. annually;

and without the said bills, 5s. annually.

Brokers authorized by the Lord Mayor, &c. of *London*, may act as auctioneers, on payment of 5s. annually.

No person after Sept. 29, 1777, shall act as an auctioneer or factor, at the

sale of any
estates, etc.
without tak-
ing out a li-
cence.

Certain per-
sons autho-
rized to grant
licences in
England;

and in *Scot-
land*.

seller by commission, at any sale of any estates, goods, or effects whatsoever, by outcry, knocking down of hammer, candle, by lot, parcel, or any other mode of sale at auction, or whereby the best or highest bidder is deemed to be the purchaser, or who shall act in any of the said capacities, shall presume by him, her, or themselves, or by any other person or persons whatsoever, employed by him, her, or them, for his, her, or their benefit, to deal in, vend, or sell, any such estates, goods, or effects whatsoever, by publick sale or otherwise, by way of auction, as aforesaid, in any manner whatsoever, without first taking out a licence, in manner herein-after mentioned, before he, she, or they, shall so put up to sale or sell any such estates, goods, or effects, by publick sale, by way of auction, as aforesaid; and in which licence shall be set forth the true name and place of abode of the person or persons taking out the same; for which he, she, or they shall, immediately upon the taking out thereof, pay down for each and every licence, so to be taken out from time to time, the said several sums of twenty shillings, and five shillings, respectively, over and besides any other duties or payments to which such person or persons may be liable for trading in, vending, or selling any gold or silver plate, or otherwise, in manner following; that is to say, if such licences be taken out within the limits or jurisdiction of the chief office of excise in *London*, then such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duty of excise for the time being, or of such officer as the commissioners of excise shall appoint for that purpose, and the said duty of twenty shillings for the same shall be paid at the chief office of excise in *London*; but if such licences shall be taken out without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise, within their respective collections and districts, and the said duty of five shillings for the same shall be paid, by all and every the persons so taking out such licences, at the office of excise next adjoining to the place where they respectively reside or inhabit, or at any other place, and to such persons as his Majesty's commissioners of excise for the time being shall appoint to deliver out such licences and to receive the said duty: and in case such licences be taken out within the limits of the city of *Edinburgh*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being, and the duty of five shillings for the same shall be paid at the chief office of excise in *Edinburgh*, in the same manner as is herein-before directed in regard to the licences to be taken out within the limits or jurisdiction of the chief office of excise in *London*; but if such licences shall be taken out in any other part of *Scotland*, without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise in *Scotland*, within their respective collections and districts, and the duties for the same shall be paid in like manner as is herein-before directed with regard to the licences to be taken out in *England*, without the limits or jurisdiction of the chief office of excise in *London*; and such respective commissioners of excise, and the persons appointed by them respectively, and also all such collectors and supervisors, are hereby respectively authorized and required to grant and deliver such licences to all persons applying for the same, upon their paying the several sums of twenty shillings, and five shillings, as aforesaid, respectively, for each and every such licence.

IV. And be it further enacted by the authority aforesaid, that every person or persons who shall take out any such licence as aforesaid, is and are hereby required to take out a fresh licence, ten days at least before the expiration of twelve calendar months after the taking out the first licence, before he, she, or they do presume to vend or sell by way of auction, as aforesaid, and in the same manner to renew every such licence from year to year, paying down the like sum of twenty shillings, or of five shillings respectively, for each and every new or renewed licence, at the places and at times before-mentioned: and if any person or persons shall presume or offer to vend or sell by way of auction, as aforesaid, without first taking out such licence, and renewing the same yearly in manner aforesaid, such person or persons shall, if the offence shall be committed within the cities of *London* or *Westminster*, or within the weekly bills of mortality, forfeit and lose, for every such offence, the sum of one hundred pounds; and if such offence shall be committed in any place without the limits aforesaid, then such person or persons shall, for every such offence, forfeit and lose the sum of fifty pounds.

V. And be it further enacted by the authority aforesaid, That, from and after the said twenty-ninth day of *September*, there shall be raised, levied, collected, and paid, in such manner as herein-after is mentioned, to and for the use of his Majesty, his heirs and successors, for and upon all manner of sales by way of auction, as aforesaid, in *Great-Britain*, the respective rates and duties herein-after expressed; (that is to say) the sum of three-pence for every twenty shillings of the purchase-money arising by sale at auction, of any interest, in possession or reversion, in any freehold, copyhold, or leasehold lands, tenements, houses, or hereditaments, and of any annuities or sums of money charged thereon, and of any utensils in husbandry and farming stock, ships, and vessels, and of any reversionary interest in the publick funds; and the sum of sixpence for every twenty shillings out of the purchase-money arising by sale at auction, of all furniture, fixtures, plate, jewels, pictures, books, horses, and carriages, and all other goods and chattels whatsoever; the said respective rates and duties to be paid by every such auctioneer, agent, factor, or seller by commission, out of the monies arising at each and every such sale or auction, as aforesaid.

VI. And it is hereby further enacted by the authority aforesaid, that, from and after the said twenty-ninth day of *September*, each and every person acting as auctioneer as aforesaid, at every such publick sale or auction, in *London*, *Westminster*, or in any other parts within the limits or jurisdiction of the chief office of excise in *London*, shall, at the time of receiving such licence, give security, by bond, to his Majesty, his heirs and successors, in the sum of two hundred pounds, with two or more sufficient sureties, which security the said commissioners for the duty of excise respectively for the time being, or any two or more of them, or such person or persons as the said commissioners of excise respectively shall appoint to deliver out such licences, and to receive the said duties, is or are hereby authorized to take, that he will, within fourteen days after each and every such sale or auction, deliver to the person or persons, so to be appointed as aforesaid, an exact and particular account in writing, of the total amount of the money bid at such sale, and of the several articles, lots, or parcels, which shall have been sold, the price of each article, lot or parcel, in every such sale, and what article or articles, lot or lots, parcel or parcels, if any, was or were bought in by the owner, or by his direction, (such direction to be in writing, and witnessed

Licences to be renewed, and 20s. or 5s. paid every year:

on penalty, if within the bills of mortality, of 100*l*.

and, if without the bills, 50*l*.

After *Sept. 29. 1777*, certain duties laid on lands, houses, etc. sold by auction;

to be paid by the auctioneer, etc. out of the produce of the sale.

Every auctioneer, within the limits of the chief office of excise in *London*, to give security, by bond for 200*l*. to his Majesty,

that he will, within 14 days after every auction, deliver a particular account in writing of the whole money bid, and the price of each lot, &c.

And if it shall appear to the commissioners of excise, &c. that the auctioneer hath acted agreeably to this act, the said bond shall be delivered up;

but if the contrary shall appear, the bond to be prosecuted, &c.

Every auctioneer, without the bills of mortality, shall give bond, as aforesaid, for 50*l*.

that he will, within six weeks after each sale, deliver in a particular account, &c.

Auctioneer may make it a condition of sale, that the purchaser shall pay the rate granted by this act.

nessed by the owner); and at the same time make payment of all such sum or sums of money as shall be due and payable to his Majesty, in pursuance of, and according to, the true intent and meaning of this act; which sum or sums of money he is hereby authorized and directed to retain out of the produce of each sale made as aforesaid; and such person, or the person acting as clerk at such sale (if any,) shall make oath of the truth of every such account, before the officer appointed to receive the said duty, which oath such officer is hereby authorized and required to administer: and if it shall appear to the satisfaction of the said commissioners, or of the person or persons so appointed by them in this behalf, as aforesaid, that the party giving such bond hath acted agreeable to the directions of this act, during the respective year for which his licence was to continue in relation whereto each bond shall have been so given; then, in each and every such case, they shall cause such bond to be delivered up; but in case no such account shall be delivered as herein-before mentioned, or if it shall appear that any such account was not truly made, or that the party hath acted contrary to the true intent and meaning of such bond, and of this present act, it shall and may be lawful for the said commissioners, or the persons so appointed by them, as aforesaid, (unless they shall find sufficient cause to forbear the same), to cause each and every such bond to be prosecuted according to law; and thereupon, in case of a verdict or judgement against the defendant, such licence shall thenceforth become void to all intents and purposes, and such defendant shall from thenceforth be incapable of ever after having any such licence; and in case of acting under colour of any such licence, shall be liable to all the penalties which may be incurred by this act for acting as an auctioneer without licence.

VII. And it is hereby further enacted by the authority aforesaid, that each and every person so acting as aforesaid, at every such public sale or auction, in any other part of *Great Britain*, shall, at the time of receiving such licence as aforesaid, give security by bond, as aforesaid, in the sum of fifty pounds; which security the collectors or supervisors, or other officer to be appointed for granting such licence as aforesaid, shall, and they are hereby authorized to take; that he will, within six weeks after every such sale, deliver in an exact and particular account, as is herein-before required to be delivered by persons vending or selling by auction, within the bills of mortality, and shall at the same time make payment of all such sum and sums of money as shall be due and payable to his Majesty, for or on account of each sale by him made, from time to time, within such six weeks respectively; and all the powers, directions, penalties, and forfeitures, herein-before prescribed or contained, for the better levying, securing, or accounting for the said duties, shall be observed in the said several collections and districts respectively, as if the same were again particularly repeated and re-enacted.

VIII. Provided always, and it is hereby further enacted, that nothing herein contained shall extend, or be construed to restrain any seller by auction, or person acting as auctioneer at any sales by way of auction, from making it a condition of sale, that the pound-rate granted by this act, or any certain portion thereof, shall be paid by the purchaser, over and above the price bidden at such sale by auction; and in such case, the person so acting as auctioneer is hereby authorized and required to demand payment of the said duty from such purchaser or purchasers, or such portion thereof as expressed in such condition or agreement, and upon neglect or refusal to pay the same, such bidding shall be null and void to all intents and purposes.

IX. Provided also, that nothing in this act contained shall be construed to alter, charge, determine, or make void, any other condition, contract, covenant, or agreement whatsoever, between any buyer or seller by auction, or any other person, touching the payment of any of the rates or duties hereby respectively imposed, so as the same do not extend to the lessening or abatement of the full sum appointed by this act to be raised, levied, collected, and paid, as is herein-before mentioned and directed, any thing herein contained to the contrary notwithstanding.

This act not to alter any contract between buyer and seller, by auction, etc.

X. Provided also, and it is hereby further enacted by the authority aforesaid, that in case the real owner of any estate, goods, or effects, put up to sale by way of auction, shall become the purchaser by means of his own bidding, or the bidding of any other person on his behalf, or for his use, at such sale, without fraud or collusion, then, and in such case, the respective commissioners of excise in *Great Britain*, and such collectors, supervisors, and other officers of excise, as are hereby respectively authorized within their respective collections and districts to receive the said duties, are hereby authorized and required to make an allowance to such owner of the duties arising by this act upon such bidding; provided notice be given to the auctioneer before such bidding both by the owner and the person intended to be the bidder, of the latter being appointed by the former, and having agreed accordingly to bid at the sale, for the use and behoof of the seller; and provided such notice be verified by the oath of the auctioneer, as also the fairness and reality of the said transaction, to the best of his knowledge and belief: and in case any dispute shall arise whether such purchase by the owner was not made by collusion, or in order to lessen the full sum appointed by this act to be paid, or concerning the fairness of such transaction; then, and in such cases, the proof thereof shall lie upon the person acting as auctioneer; and on failure therein, or in case of any unfair practice, then no such allowance shall be made as aforesaid, any thing herein contained to the contrary notwithstanding.

If the owner of any estate, etc. sold by auction, shall be the purchaser, he shall be allowed the duties;

provided notice be given to the auctioneer before the sale, etc.

who shall make oath of the same, etc.

XI. Provided also, and it is hereby further enacted, that nothing in this act contained shall extend to any sale or sales by way of auction of estates or chattels, made by any rule, or order, or decree, of his Majesty's court of chancery, or of exchequer in *England*, before the masters in chancery, or the deputy remembrancer of the said court of exchequer; or by any order or decree of the courts of session or exchequer in *Scotland* respectively; or at any such sales made by the *East India* company, or the *Hudson's Bay* company, or by order of his Majesty's commissioners for the duty of customs or of excise, or by order of the board of ordnance, or commissioners of the navy and victualing, or any such sales of estates or chattels, made by the sheriff in execution of judgements, or of goods distrained for rent, or for nonpayment of tithes, or of goods and effects of bankrupts, sold by order of the assignees, under a commission of bankruptcy, any thing herein contained to the contrary notwithstanding.

Certain sales to which this act shall not extend.

XII. Provided also, and it is hereby further enacted by the authority aforesaid, that nothing in this act shall extend, or be construed to extend, to charge with the said tax or duty, any goods imported into this kingdom by way of merchandize from any *British* colony or plantation in *America*, on the first sale of such goods, by or for the account of the original importer, to whom the same were consigned, and by whom they

This act not to extend to the first sale of goods imported from any *British* colony in *America*, &c.

nor to ships,
etc. taken as
prize, and
sold for the
benefit of the
captors, etc.
nor to sales
made for the
benefit of
creditors, etc.

Sales of cer-
tain estates,
woods, etc.
to which this
act shall not
extend.

Duties ari-
sing by this
act to be paid
into the Ex-
chequer sepa-
rate from all
others.

Penalties and
forfeitures
how to be re-
covered and
applied.

were entered at the custom-house at the port of importation, so as such sale be made within twelve months after such goods shall be so imported; nor to any ships or their tackle, apparel, and furniture, or the cargoes thereof, which may be taken and condemned as prize, which shall be sold in this kingdom, by or for the benefit of the captors thereof; nor to any ships or goods that may be wrecked or stranded in this kingdom, and sold by auction for the benefit of the insurers or proprietors thereof, or which may be sold free of duty to defray the charges of salvage; nor to sales made for the benefit of creditors, by the direction of any deed or deeds, executed before the first day of *April*, one thousand seven hundred and seventy-seven; nor to sales made by trustees, chosen in pursuance of an act, made in the twelfth year of the reign of his present Majesty, (intituled, *an act for rendering the payment of the creditors of insolvent debtors more equal and expeditious, and for regulating the diligence of the law by arrestment, and poinding and for extending the priviledge of bills to promissory notes, and for limiting actions upon bills and promissory notes, in that part of Great-Britain called Scotland*); any thing herein contained to the contrary notwithstanding.

XIII. Provided also, that nothing in this act contained shall extend to the sale or sales of any estate or estates to be held by a lease or leases, or copy or copies of court rolls or entries, for a life or lives, or for any term or terms of years; or to the sale or sales of any woods, coppices, produce of mines or quarries, or to any contract relating thereto, or to the cutting or working the same, or to the sale of any materials used in the working of such mines or quarries respectively; or to the sale of any cattle, and live or dead stock, or unmanufactured produce of land; so as such sale or sales of woods, coppices, produce of mines or quarries, cattle, corn, stock, or produce of land, be made whilst they continue on the lands producing the same, and by the owner or owners of such lands, or proprietor or proprietors of, or adventurer or adventurers in, such mines or quarries respectively, or by his or their steward or agent, stewards or agents; any thing herein-before contained to the contrary thereof notwithstanding.

XIV. And be it further enacted by the authority aforesaid, that all the money arising by the rates and duties respectively chargeable by this act (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other branches of the publick-revenues, and shall be carried to, and made part of, the fund commonly called *the Sinking Fund*.

XV. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, shall be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be recovered, or mitigated, by any law or laws of excise, (not otherwise directed by this act), or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty, or forfeiture, (all necessary charges for the recovery thereof being first deducted) shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

XVI.

XVI. And be it further enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued, molested, or prosecuted, for any thing by him, or them done or executed, in pursuance of this act, or of any clause, matter, or thing, herein contained; such person or persons shall and may plead the general issue, and give the special matter in evidence, for his or their defence: and if, upon the trial, a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant, or defendants shall have treble costs awarded to him or them, against such plaintiff or plaintiffs.

Defendants
under this act
may plead the
general issue,

and recover
treble costs.

Anno

Anno decimo septimo

GEORGE III. Regis.

C A P. LII.

An Act for better securing the Duties on Sope, and the Duties on Rum of the Sugar Plantations put into Warehouses; and for allowing a Draw-back of the Duties on Rum shipped as Stores, to be consumed on Board Merchant Ships on their Voyages, for a limited Time.

Preamble.

After June 24, 1777, no person, residing within the limits of the head office of excise in London, shall make any sope, unless he occupy a tenement of 10l. per ann. and pay parish rates.

nor in any other part of the kingdom, unless he pay to church and poor, &c.

Recital of an act of 10 Anne.

W Hereas, notwithstanding the many laws already made for securing the revenues on sope, and for protecting the fair trader, many gross frauds are daily practised by evil-minded and indigent persons, who are encouraged in such practices, not only from the great length of time allowed by those laws for the payment of the duties on sope, but also for want of some further regulations in the manner of the carrying on the sope-making business; for remedy whereof, be it enacted by the king's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that, from and after the twenty-fourth day of June, one thousand seven hundred and seventy-seven, no person or persons whatsoever, residing within the limits of the head office of excise in London, shall be permitted to make any sope, unless such person or persons shall occupy a tenement or tenements of the yearly value of ten pounds, or upwards, and for which he, she, or they shall accordingly be assessed in their own name, and shall also pay to the parish rates; and that no person or persons whatever, residing in any other part of the kingdom where there are rates to church and poor, shall be permitted to make any sope, unless such person or persons shall be assessed and pay to church and poor, in the several parishes and places in which they shall respectively reside; and that no entry of any sope-house, work-house, or place for making of sope, already made, or hereafter to be made, as required by the statutes in that case made and provided, shall be of any avail, to any person or persons not so qualified, or for any longer time than the person or persons so making entry shall be qualified as aforesaid; and every person making sope and not qualified as aforesaid, shall, notwithstanding any entry by him or them made, be deemed and taken to be persons making sope without entry, and shall be subject to the like penalties and forfeitures as persons making sope without entry are by the statutes in such case made and provided now subject unto.

II. And whereas by a clause in an act, passed in the tenth year of the reign of her late Majesty queen Anne (intituled, *an act for laying several duties upon all sope and paper made in Great-Britain, or imported into the same; and upon chequered und striped linens imported; and upon certain silks, callicces, linens, and stuffs printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper; and upon certain printed papers,*

papers, pamphlets, and advertisements; for raising the sum of eighteen hundred thousand pounds, by way of a lottery, towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for better securing her Majesty's duties to arise in the office for the stamp-duties by licences for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills, or lottery tickets; and for borrowing money upon stock, (part of the capital of the South Sea company) for the use of the publick;) it was enacted, that every person whatsoever, who should make any s^{ope} in *London or Westminster*, or in any parts within the weekly bills of mortality, should monthly and every month; and all and every person or persons whatsoever, who should make any s^{ope} in any other part of *Great-Britain*, should, once in every six weeks, make a true entry, in writing, at the next office for the said duties, of all the s^{ope} by him, her, or them severally made, within such month, or six weeks respectively; which entries were to be made in manner as therein expressed: and by one other clause in the said recited act, it was further enacted, that all and every person, who should make any s^{ope} in *London or Westminster*, or within the limits of the said weekly bills of mortality, should, within four weeks; and all and every person whatsoever, who should make any s^{ope} in any other part of *Great-Britain*, should, within six weeks after he, she, or they should have made, or ought to have made, such entry as aforesaid, pay and clear off all the said duties upon s^{ope}, which should be due from him, her, or them respectively; and that all and every such makers of s^{ope}, who should refuse or neglect to make such payment as aforesaid, should forfeit and lose, for every such offence, double the sum of the said duty: and whereas the allowance of so long a time for the making of the entries, and for the payment of the duties as aforesaid, hath been found prejudicial to the revenue, and also to the fair trader, as evil-minded and indigent persons have been encouraged thereby to make s^{ope}, and have made entry of the s^{ope} by them made, but have neglected to pay the duty when due, and before the time that the duty could be recovered have absconded from their respective dwelling-places, or by other methods have evaded the payment of the same; be it therefore further enacted, that, from and after the twenty-fourth day of *June*, one thousand seven hundred and seventy-seven, the above-recited clauses, and every article, matter, and thing therein contained, shall be, and are hereby repealed, and made null and void.

After June 24, 1777, the above recited clauses shall be repealed.

III. And be it further enacted by the authority aforesaid, that, from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-seven, all and every person whatsoever, who shall make any s^{ope}, shall, weekly and every week, make a true entry in writing at the next office for the duties on s^{ope}, of all the s^{ope} by him, her, or them severally made within each week; which said entries shall contain the weight of all the s^{ope} mentioned therein respectively, and what quantity thereof was made at each boiling in that week, on pain to forfeit, for every neglect, the sum of fifty pounds: which entries shall be made upon oath by the maker of such s^{ope}, or by their chief workman or servant employed in making the same, according to the best of their knowledge and belief; unless such maker, workman, or servant, be a known quaker, and the solemn affirmation of such maker, workman, or servant, to the same effect, in case he or she be a known quaker, shall and may

All persons who shall make any s^{ope}, after the day above-said, shall enter the same weekly at the next office, &c.

on penalty of 50*l*.

Entries to be made on oath, &c.

be taken instead of such oath; and the said entries, oaths and affirmations to verify the same, shall, for such soap as shall be made within the limits of the chief office of excise, be made with, and administered by such officer or officers as shall be appointed by the commissioners for the duties on soap in *England*, or the major part of them, for the time being; and for all soap made in all other parts of *Great-Britain*, with and by the collectors and supervisors of the district or division within which the respective makers, of soap shall inhabit, without any fee or charge whatsoever to be taken or demanded for the same.

Makers of soap to pay the duties within a week after entry.

Penalty.

Provido.

The furnace-door of every copper, &c. used for making of soap, shall be fastened by the officer as soon as the fire is damp, &c.

Soap-makers refusing to pay for locks, keys, and other fastenings, or hindering officers from fixing the same, to forfeit 50*l*.

IV. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who shall make any soap in *Great-Britain*, shall, within one week after he, she, or they shall make, or ought to have made, such entry as aforesaid, pay and clear off all the duties for soap which shall be due from him, her, or them respectively; and that all and every such maker of soap, who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such makers of soap, after such default in payment made, shall sell, deliver, or carry out any soap, until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such soap so delivered or carried out.

V. Provided always, that no maker of soap shall be obliged to go or send further than the market town where his or her soap is made, or the next market town to the place where his or her soap is made, for the making of such entries, or the payment of the said duties.

VI. And, for the better preventing the frauds frequently committed by divers makers of hard soap, who light fires under their coppers, pans, or other utensils by them respectively used for the boiling or making of soap, in the absence of, and without the knowledge or privity of the officers for the duties on soap; be it enacted, that, from and after the twenty-fourth day of *June*, one thousand seven hundred and seventy-seven, the furnace-door of every copper, pan, or other utensil used by any such maker of soap for the boiling or making of soap, shall, and they are hereby required to be securely locked and fastened by the officers of excise who survey such trader, as soon as the fire is damp or drawn from under every such copper, pan, or other utensil; and proper locks and keys, and all other necessary fastenings for securing the said coppers, pans, and other utensils, shall be provided by the respective surveyors and supervisors of excise of the several districts or divisions in which such makers of soap shall respectively reside, at the expence of the respective makers in each division or district: and whenever such maker of soap shall be desirous to light a fire under such copper, pan, or utensil, or to have the furnace-doors thereof opened, and shall have given notice in manner as is herein after directed; then, and in every such case, the officers of excise shall attend to open the same.

VII. And be it further enacted by the authority aforesaid, that if any such maker of soap shall refuse or neglect to pay for such locks, keys, and other fastenings, so provided as aforesaid; or if any such maker of soap shall refuse or hinder the officers of excise from fixing such fastenings on the said furnace-doors, in such manner as the said officers shall judge most effectual for securing the same; or in locking and securing the same; then, and in every such case, the offender or offenders therein shall, for each offence, forfeit and lose the sum of fifty pounds.

VIII.

VIII. And be it further enacted by the authority aforesaid, that, whenever any such maker of sope shall be desirous to have the furnace-door of his, her, or their copper, pan, or other utensil by him, her, or them used for the boiling or making of sope, unlocked, and shall have given to the officer of excise of the division or district twelve hours notice, if such maker of sope shall reside within the limits of the chief office of excise in *London*; or if such maker of sope shall reside in any other part of *Great Britain*, twenty-four hours notice of such his, her, or their intention; the officer of excise shall attend accordingly to unlock and open the said furnace-doors of such copper, pan, or utensil; and if by any means, art, device, or contrivance whatsoever, any person shall open any such furnace-door after the same shall have been locked and secured as aforesaid, before the same shall have been unlocked and opened by the officer of excise, or shall wilfully damage or hurt any such lock or other fastening, every such person shall, for every such offence respectively, forfeit and lose the sum of one hundred pounds.

Sope-makers who want to have their furnace-door unlocked, shall give 12 hours notice to the officer, if within the limits of the chief office in *London*; and if without the said limits, 24 hours notice.

IX. And be it further enacted by the authority aforesaid, that, when any copper, pan, or other utensil, used for the boiling or making of sope, or the furnace-doors of such copper, pan, or utensil shall be secured, as by this present act, and by one other act, passed in the fifth year of his present Majesty, are respectively directed, the surveyor and supervisor, or other superior officer of excise, shall, at all times, between the hours of five in the morning and eleven in the evening, be permitted, upon demand or request made, to enter all and every workhouse of every such maker of sope, and after such entry to unlock and open every copper, pan, and other utensil, by such maker of sope used for boiling or making of sope, and also the furnace-doors of every such copper, pan, or other utensil, and to examine the same; and after due examination had, such officer shall again lock and fasten every such copper, pan, or other utensil, and furnace-door, and so leave them locked and secured; as by this and the said former act is directed: And if, after such request made, the doors of such workhouse are not immediately opened, and such officer or officers are not immediately admitted, and permitted to enter and go into such workhouse, made use of by such maker of sope; or if such officer or officers, being so entered into such workhouse, are not permitted quietly to continue in such workhouse, and to unlock and open every such copper, pan, or other utensil, and furnace doors, to search and examine the same, and until they shall have again locked and secured the said copper, pan, or other utensil, and furnace-door; or if, by any other ways or means whatsoever, such officer or officers shall be obstructed, hindered, or molested, in such search and examination; then, and in every such case, the offender therein shall forfeit and lose the sum of one hundred pounds.

Surveyor, supervisor, &c. may, between five in the morning and eleven in the evening, enter any sope-maker's workhouse, and unlock and examine the coppers, &c.

Any sope-maker refusing such officer entrance, or obstructing his examination, shall forfeit 100*l*.

X. And forasmuch as it is found by experience that his Majesty is very much defrauded of the duty on sope by many makers of sope, who, by private pipes, and other private conveyances made use of by such makers of sope, do convey away the sope from the sight and view of the officer appointed to take an account of the same; be it further enacted by the authority aforesaid, that, from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-seven, no maker of sope shall have or keep any pipe under ground, or any other private pipe or other private conveyance, in or about his sopehouse, by which any sope, or materials making into sope, may be conveyed from his copper,

Any sope-maker having a private pipe to convey the sope from his copper, &c.

shall forfeit
200*l*.

Officers may,
in the day-
time, in pre-
sence of a
constable,
break up the
ground in
any sope-
house, *etc.* to
search for
private con-
veyances, and
destroy the
same.

If no such
conveyance
shall be
found, offi-
cers to make
satisfaction
for damages,
Penalty on
obstructing
officers in
their search.

Sope-makers
may use
pipes, *etc.*
above
ground.

Sope-makers
every lunar
month, shall
cleanse all
their coppers,
etc. used in
making of
sope, after
giving three
days notice
to the officer.

Officer to ex-
amine the
same;

and if he find
any hole not
before
known, the
owner shall
be liable to
the penalties
for conceal-
ing of sope;

copper, pan, or other utensil used for the boiling or making of sope, into any place whatsoever, on pain to forfeit, for every such pipe and private conveyance, the sum of two hundred pounds.

XI. And, for the better discovering all such pipes and other private conveyances, be it further enacted, that, from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-seven, it shall and may be lawful to and for the officers of the duties on sope, or any of them, in the day-time, and in the presence of a constable, or other lawful officer of the peace (who are hereby required to be aiding and assisting therein) on request first made, and cause declared, to break up the ground in any sopehouse, or the ground near adjoining, or any wall, partition, or other place, to search for any such pipe or other private conveyance; and, upon finding such pipe or other conveyance, to break up the ground, house, wall, or other partition or place; through or into which any such pipe or other conveyance shall lead, and to break up or cut any such pipe or other conveyance.

XII. Provided always, that in case upon such search no such pipe or other private conveyance shall be found, such officers for duties on sope shall make good the ground, wall, house, or other place so broken up as aforesaid, or make reasonable satisfaction to the owner or owners thereof, to be adjudged by two of the next justices of the peace, or the party injured shall be at liberty to bring his action for the damages by him sustained: and if any person or persons whatsoever shall oppose, obstruct, or hinder, any such officer in searching, in execution of the powers hereby given and granted, every such person shall forfeit and lose, for every such offence, the sum of one hundred pounds.

XIII. Provided nevertheless, and it is hereby declared, that it shall and may be lawful to and for any maker of sope to keep and make use of any pipe, or other conveyance above ground, which are publick and in open view from one end thereof to the other, for the putting his sope out of the copper, pan, or utensil, used for boiling or making the same, into the known and entered frames; any thing in this act to the contrary in any wise notwithstanding.

XIV. And, for the better discovering all private holes in the coppers, pans, or other utensils, used in the boiling or making of sope, be it further enacted, that, from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-seven, all and every person who shall make sope, shall, once in every lunar month throughout the year, perfectly cleanse each and every copper, pan, or other utensil, by him used for the boiling or making of sope, and shall give three days notice at least to the officer who surveys such maker of sope, of the particular time when he intends to cleanse the same: and when such copper, pan, or other utensil, shall be so perfectly cleansed, it shall be lawful for the officers of the duties on sope, and they are hereby required, to search all and every part of such copper, pan, or other utensil, or by such other means as to such officers shall seem most convenient; and if, on searching such copper, pan, or other utensil, the officer shall find or discover any hole, not before known or discovered, in such copper, pan, or other utensil, such hole shall be, and is hereby deemed to be, wilfully made for the purpose of conveying away sope from the sight and view of the officer, before an account had been taken of the same; and the owner of such copper, pan, or other utensil, in which such hole shall be discovered and found, shall be liable to the penalties for concealing of sope, unless

unless he, she, or they shall prove the same to have been made by bursting, or other accident, since the officer's last survey, and that he, she, or they had given notice thereof to the officer, of the said duties on soap, who first came thither on survey after such bursting or other accident happened: And if any such maker of soap shall, after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-seven, neglect perfectly to cleanse his copper, pan, or other utensil, so used for the making or boiling of soap, in manner, and at the time herein-before directed, or to give such notice as aforesaid, or shall, by himself or others, let, hinder, or obstruct the officer or officers of excise from searching and examining such copper, pan, or other utensil, by such means as to such officer shall seem most convenient, then, and in every such case, such maker of soap shall forfeit and lose the sum of fifty pounds.

XV. And whereas, by an act made in the fifteenth year of the reign of his late Majesty King George the Second, (intituled, *An Act to empower the importers or proprietors of rum or spirits of the British sugar plantations to land the same before payment of the duties of excise charged thereon, and to lodge the same in warehouses at their own expence; and for the relief of Ralph Barrow, in respect to the duty on some rock salt, lost by the overflowing of the rivers Weaver and Dane*), it was enacted, that all such rum or spirits, of the growth, produce, or manufacture of the *British* sugar plantations, as should be imported into this kingdom, directly from the said sugar plantations, upon the entry thereof, might forthwith, and before payment of the duties of excise, be landed, and carried and put into warehouses for that purpose provided, upon the proprietor or importer giving bond as therein required and directed: and it was further enacted, that the proprietor or importer of such rum or spirits, so to be lodged in such warehouses, should affix one lock to every such warehouse, and the key of such lock to remain in the custody of such proprietor or importer; and for the officer of excise, attending such warehouse, to provide one other lock for such warehouse, and to keep the key thereof; and that the proprietor or importer should and might, in presence of the said officer, view, examine, and take out the rum and spirits, in manner as therein is directed: and whereas no particular penalty is imposed on such proprietor or importer of such rum and spirits, put into such warehouses, who shall fraudulently open the door of such warehouse or warehouses in the absence of the said officer of excise or warehouse-keeper, whereby some evil-minded persons have actually been encouraged by false keys to open the said warehouses in the night-time, and in the absence of the officer of excise, to go into such warehouses; for the more effectual preventing such fraudulent practices, be it enacted, that if any proprietor or importer of rum or spirits, lodged and put into any warehouse or warehouses under the direction and authority of the said recited act, shall by any means, act, device, or contrivance whatever, open any such warehouse or warehouses, except in the presence of the proper warehouse-keeper, or other officer of excise, whose business it is to attend with the key to open the same, then, and in every such case, every such importer or proprietor shall forfeit and lose, for every such offence, five hundred pounds.

XVI. For encouraging the exportation of rum and spirits, of the growth, produce, and manufacture of the *British* sugar plantations in *America*, from this kingdom, as stores to be spent and consumed on

except, etc.

If any soap-maker shall neglect to cleanse his copper, etc. or give notice as aforesaid, or shall obstruct any officer in searching the same, he shall forfeit 50*l*.

Recital of an act of 15 Geo. II.

If any proprietor or importer of rum, etc. lodged in any warehouse under the direction of the above recited act, shall open the same, except in the presence of the proper officer, he shall forfeit 500*l*.

For two years after the passing of this act, the same drawbacks shall be allowed on shipping rum, &c. to be spent on board in any voyage beyond the seas, as are given by any acts now in force on the exportation of rum as merchandize.

No allowance to be made for any such rum shipped in any cask less than 100 gallons; or on board any vessel under 100 tons.

Penalties and forfeitures how to be recovered and applied.

Persons prosecuted in the

board in any voyage to parts beyond the seas, be it enacted by the authority aforesaid, that during the term of two years, from and after the passing of this present act, the same drawbacks and allowances, which are given by any former act or acts of parliament now in force, on the exportation of such rum to parts beyond the seas as merchandize, shall be allowed and paid to the merchant or merchants, on his, her, or their shipping any such rum as stores, to be spent and consumed on board in any voyage to parts beyond the seas: and when any merchant or merchants shall be desirous of shipping any such rum as stores as aforesaid, and shall give five days notice thereof to the respective commissioners of excise for the time being, or to such other person or persons as they shall from time to time appoint for that purpose, mentioning in such notice the exact destination of the intended voyage, the tonnage of the ship or vessel, and the number of the mariners intended to be employed in navigating the same, it shall and may be lawful to and for the said commissioners of excise, or the person or persons so to be appointed by them as aforesaid to ascertain the quantity of such rum which shall be shipped on board such ship or vessel as stores, and for which such drawback and allowances shall be paid and made, and also the size and marks of the cask or casks in which such spirits shall be so shipped: and on oath being made, before any one or more of the said commissioners of excise, or justices of the peace for the county or place from whence any such rum is intended to be exported, or before such other person or persons as shall be authorized as aforesaid by the said commissioners of excise for that purpose, that the same are to be shipped as stores to be spent and consumed in the voyage, the merchant or merchants shipping the same shall be paid the same drawbacks, and have the same allowances for rum so shipped, as if such rum had been exported as merchandize: provided always, that neither the said drawback or allowance, or any other drawback or allowance, shall be made or be paid for any quantity of such rum which shall be exported or shipped for stores as aforesaid in any cask which shall contain less than one hundred gallons, nor shall any such drawback or allowance whatsoever be made or paid for any quantity of rum which shall be so exported or shipped for stores as aforesaid on board of any vessel or vessels of less burden than one hundred tons; but that all such rum shall be exported and shipped, in all respects not otherwise directed by this present act, under the same rules, regulations, and penalties, as are prescribed by any former act or acts of Parliament now in force relating to the exportation of spirits drawn or made in *Great Britain* as stores to be spent and consumed on board in any voyage to parts beyond the seas.

XVII. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, or mitigated, by any law or laws of excise; or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

XVIII. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time be sued, molested, or prosecuted, for

for any thing by him or them done in pursuance or by colour of this act, or of any matter or thing in this act contained; such person and persons shall and may plead the general issue, and give this act and the special matter in evidence, in his or their defence or defences: and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

execution of
this act may
plead the ge-
neral issue.
and recover
treble costs.

Anno

Anno decimo nono

GEORGE III. Regis.

C A P. XXV.

An Act for granting to His Majesty additional Duties upon the Produce of the several Duties under the Management of the respective Commissioners of the Customs and Excise in Great Britain.

Most Gracious Sovereign,

Preamble.

From April 5, 1779, an additional duty, after the rate of 5 per cent. of the former duties, laid on all goods imported into, exported from, or carried coastwise in, Great Britain.

Prize goods warehoused, etc, not liable to the aforesaid duty.

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising, by the most easy means, the necessary supplies to defray your Majesty's publick expences, have freely and voluntarily resolved to give and grant unto your Majesty the several subsidies and duties herein-after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present Parliament assembled, and by the authority of the same, that, from and after the fifth day of *April*, one thousand seven hundred and seventy-nine, there shall be raised, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, an additional impost or duty, after the rate of five pounds *per centum* upon the produce and amount of all the several subsidies, imposts, and other duties, of what kind and nature soever they may be, which are now due and payable to his Majesty, and are collected in this kingdom under the management and direction of the respective commissioners of the customs in *Great Britain*, for and upon any goods and merchandizes imported into, or exported from, or carried coastwise in, *Great Britain*; which said additional impost or duty shall be charged and paid upon the amount of the said former subsidies, imposts, and other duties, after the usual discounts and other allowances have been made and deducted therefrom, and shall be wholly repaid and drawn back upon exportation of the goods under the same rules, regulations, securities, penalties, and forfeitures, and in the same manner and form in all respects, as the present duties of customs are now charged, collected, paid, and drawn back, except as herein-after is provided.

II. Provided always, and it is hereby further enacted by the Authority aforesaid, That the said impost or duty herein before granted, shall not be charged and paid for or on account of any prize goods warehoused in this kingdom pursuant to two several acts of Parliament, the one made in the eighteenth year of his Majesty's reign, and the other in this present session, for granting relief to the captors of prizes with respect to bringing and landing certain prize goods in this kingdom; nor for any other goods which by any act of Parliament now in force are permitted to be warehoused in this kingdom for

for exportation, unless, and until, such goods shall be taken out of any warehouse wherein they are so secured, to be consumed or used in this kingdom; and that the said additional impost or duty shall not be drawn back or repaid upon the exportation of any goods, in any case where no drawback is allowed by law.

III. And be it further enacted by the authority aforesaid, That, from and after the said fifth day of *April*, One thousand seven hundred and seventy-nine, there shall be charged, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, an additional duty or charge of five pounds *per centum*, upon the produce and amount of all the several inland duties, rates, impositions, and charges, (except as herein-after is excepted), now payable to his Majesty, and which are charged and collected under the management of the respective commissioners of excise in *England* and *Scotland*; which said additional duty or charge of five pounds *per centum* hereby imposed, shall and may, from time to time, be charged, raised, received, levied, recovered, and secured, by such ways and means, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and subject to such allowances, drawbacks, rules, and directions, as the several and respective inland duties, rates, impositions, and charges, on the produce and amount of which the said additional duty and charge is hereby imposed, are or can, by any statute now in force, be respectively charged, raised, received, levied, collected, recovered, secured, mitigated, or drawn back, as fully and effectually, to all intents and purposes, as if all and every the several respective powers, authorities, directions, rules, regulations, methods, penalties, forfeitures, powers of mitigation, clauses, matters, and things, were particularly repeated and again enacted in the body of this present act.

An additional duty on all exciseable goods (except as after excepted), after the rate of 5 *per cent.* of the former duties.

IV. Provided always, and it is hereby enacted by the authority aforesaid, that nothing in this act contained shall extend, or be construed to extend, to charge with the said additional duty or charge of five pounds *per centum*, the produce or amount of the duty on malt, mummy, cyder, or perry, continued and granted to his Majesty in and by an act made in this present session of Parliament, intituled, *An Act for continuing and granting to His Majesty certain duties upon malt, mummy, cyder, and perry, for the service of the year One thousand seven hundred and seventy-nine*; nor upon the produce or amount of the duties arising from and payable for any beer, soap, tallow candles, or hides, brewed, made, tanned, tawed, or dressed, within *Great Britain*; any thing herein-before contained to the contrary notwithstanding.

This act not to affect the duties granted by the malt act of this session, nor those on beer, soap, tallow candles, and hides, made, etc. in *Great-Britain*.

V. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *April*, one thousand seven hundred and seventy-nine there shall be charged, raised, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, an additional rate, duty, and imposition, of fifteen pounds *per centum* upon the produce or amount of the duty payable on malt, by an act, made in the thirty-third year of the reign of his late Majesty King George the Second, intituled, *An act for granting to his Majesty several duties upon malt; and for raising the sum of eight millions by way of annuities, and a lottery, to be charged on the said duties; and to prevent the fraudulent obtaining of allowances in the gauging of corn making into malt; and*

An additional duty on malt of 15 *per cent.* of the duty payable thereon by an act of 33 *Geo. II.*

for making forth duplicates of Exchequer bills, tickets, certificates, receipts, annuity orders, and other orders, lost, burnt, or otherwise destroyed.

The said duty to be raised, levied, &c. agreeable to the directions contained in the malt act of this session.

VI. And be it further enacted by the authority aforesaid, That the additional rate, duty, and imposition of fifteen pounds *per centum* hereby granted, shall be ascertained, secured, raised, collected, levied, recovered, and paid, in such and the like form and manner, and under such management, and by the same ways, means, and methods, and with such and the like allowances and repayments, and power of making compositions, proportionally and according to such rules, regulations, and directions, and under such penalties, forfeitures, and fines, with such power of recovery and mitigation thereof, and other powers, as are prescribed, mentioned, or expressed, for or concerning the ascertaining, compounding, securing, managing, raising, collecting, levying, recovering, paying, allowing, and repaying, the several and respective duties upon malt within Great Britain, which were continued and granted to his Majesty, in and by the said above-recited Act, made in this present session of Parliament, or as are contained in any other act or acts of Parliament in and by the said act, made in this present session, mentioned or referred unto, or any of them; and that all and every article, rule, clause, matter, and thing, in them, any or either of them, contained or thereby referred unto, shall be in full force and effect, and be duly observed, practised, and put in execution, for charging, ascertaining, compounding, securing, managing, raising, collecting, levying, recovering, paying, allowing, and repaying, the said additional rate, duty, and imposition of fifteen pounds *per centum* hereby granted, and for levying, recovering, and mitigating, fines, penalties, and forfeitures, and for doing all other matters and things as fully and effectually, to all intents and purposes, as if the same were specially repeated and re-enacted in the body of this present act.

New duties to be paid in to the Exchequer weekly;

VII. And it is hereby enacted by the authority aforesaid, that the said additional imposts and duties by this act granted, shall, from time to time, be paid into the hands of the receiver-general of the customs, and to the cashier of the excise in England, respectively, for the time being; and such receiver-general, and cashier respectively shall weekly, to wit, on *Wednesday* in every week, if it be not an holiday, and if it be, then on the next day after that is not an holiday, answer and pay all the monies arising by the said additional imposts and duties (the necessary charges of raising, collecting, and answering the same, only excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other monies which such receiver-general and cashier respectively shall receive for the use of his Majesty, his heirs and successors, for the uses and purposes in this act mentioned.

to be kept separate from all other duties; and to be applied in payment of the annuities granted by the lottery act of this session.

VIII. And be it further enacted by the authority aforesaid, that there shall be provided and kept, in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies arising from the said several imposts and duties, and paid into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid and payable to his Majesty, his heirs and successors, upon any account whatsoever; and the said money so paid into the said receipt of exchequer, as aforesaid, shall, together with such other rates, duties, and revenues, as shall be granted by any act or acts of this

this session of Parliament for this purpose, be a fund for the payment of the several annuities, and all such other charges and expences as are directed to be paid and payable pursuant to an act of this present session of Parliament, intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery.*

Anno

Anno decimo nono

GEORGI III. Regis.

C A P. XL.

An Act for better securing the Duties on Starch.

Preamble.

WHEREAS, notwithstanding the many laws made for securing the revenues on starch, and for protecting the fair trader, many gross frauds are daily practised by evil-minded and indigent persons, who are encouraged in such practices, not only from the great length of time allowed by those laws for the payment of the duties on starch, but also for want of some further regulations in the manner of carrying on the starch making business; for remedy whereof, be it enacted by the king's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that, from and after the fifth day of July, one thousand seven hundred and seventy-nine, no person or persons whatsoever, residing within the limits of the head-office of excise in London, shall be permitted to make entry of any work-house or place for the making of starch, as required by the statutes in that case already made and provided, unless such person or persons shall occupy a tenement or tenements of the yearly value of ten pounds or upwards, and for which he, she, or they shall accordingly be assessed in their own name, and shall also pay to the parish rates; and that no person or persons whatsoever, residing in any other part of the kingdom where there are rates to church and poor, shall be permitted to make any such entry, unless such person or persons shall be assessed and pay to church and poor, in the several parishes and places in which they shall respectively reside; and that no entry of any work-house or place for making of starch, already made, or hereafter to be made, as required by the statutes in that case made and provided, shall be of any avail to any person or persons not so qualified, or for any longer time than the person or persons so making entry shall be qualified as aforesaid; and every person making starch, and not qualified as aforesaid shall, notwithstanding any entry by him or them made, be deemed and taken to be persons making starch without entry, and shall be subject to the like penalties and forfeitures as persons making starch without entry are, by the statutes in such case made and provided, now subject unto.

Recital of an act 10. Annæ.

II. And whereas, by an act passed in the tenth year of the reign of her late Majesty Queen Anne, (intituled, *An act for laying additional duties on hides and skins, vellum and parchment, and new duties on starch, coffee, tea, drugs, gilt and silver wire, and policies of insurance, to secure a yearly fund for satisfaction of orders to the contributors of a further sum of one million eight hundred thousand pounds towards her Majesty's supply; and for the better securing the duties on candles; and for obviating doubts concerning certain payments in Scotland; and for suppressing unlawful lotteries, and other devices of the same kind; and concerning cake soap; and*

for relief of Mary Ravenall, in relation to an annuity of eighteen pounds per annum; and concerning prize cocoa nuts brought from America; and certain tickets which were intended to be subscribed into the stock of the South-Sea Company; and for appropriating the monies granted in this session of parliament;) it was, amongst other things, enacted, that all and every person and persons whatsoever, who should make any starch in London, Westminster, or in any parts within the weekly bills of mortality, should monthly, and every month; and all and every person or persons whatsoever, who should make any starch in any other part of Great-Britain, should, once in every six weeks, make a true entry in writing, at the next office for the said duties, of all the starch by him, her, or them, severally made within such month, or six weeks, respectively; which entries were to be made in manner as is therein expressed: and it was further enacted by the said act, that all and every person, who should make any starch in London or Westminster, or within the limits of the said weekly bills of mortality, should, within four weeks; and all and every person whatsoever, who should make any starch in any other parts of Great-Britain, should within six weeks, after he, she, or they, should have made, or ought to have made, such entry as aforesaid, pay and clear off all the said duties upon starch, which should be due from him, her, or them respectively; and that all and every such makers of starch, who should refuse or neglect to make such payment as aforesaid, should forfeit and lose, for every such offence, double the sum of the said duty; and whereas the allowance of so long a time for the making of the entries, and for the payment of the duties, as aforesaid, hath been found prejudicial to the revenue, and also to the fair trader, as evil-minded and indigent persons have been encouraged thereby to make starch, and have made entry of the starch by them made, but have neglected to pay the duty when due, and before the time that the duty could be recovered have absconded from their respective dwelling-places, or by other methods have evaded the payment of the same; be it therefore enacted by the authority aforesaid, that, from and after the fifth day of July, one thousand seven hundred and seventy-nine, the above recited clauses, and every article, matter, and thing therein contained, shall be, and are hereby repealed, and made null and void; save only and except in all cases relating to the recovering any arrears which may at that time remain unpaid of the said duties, or to any penalty or forfeiture which shall have been incurred upon, or at any time before, the said fifth day of July, one thousand seven hundred and seventy-nine; any thing herein contained to the contrary notwithstanding.

Certain clauses in the said act repealed.

III. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of July, one thousand seven hundred and seventy-nine, all and every person whatsoever, who shall make any starch, shall, weekly and every week, make a true entry in writing, at the next office for the duties on starch, of all the starch by him, her, or them, severally made within each week, which said entries shall contain the weight of all the starch mentioned therein respectively, and what quantity thereof was made at each making in that week, on pain to forfeit, for every neglect, the sum of fifty pounds; which entries shall be made upon oath by the maker of such starch, or by their chief workman or servant employing in making the same, according to the best of their knowledge and belief, unless such maker, workman, or servant, be a known Quaker, and the solemn affirmation of such maker, workman, or servant,

After July 5, 1779, starch-makers to make entries, on oath, weekly, particularising the quantity made at each making;

on penalty of 50*l*.

to the same effect, in case he or she be a known quaker, shall and may be taken instead of such oath; and the said entries, oaths and affirmations to verify the same, shall, for such starch as shall be made within the limits of the chief office of excise in *London*, be made with and administered by such officer or officers as shall be appointed by the commissioners for the duties on starch in *England*, or the major part of them for the time being; and for all starch made in all other parts of *Great Britain*, with and by the collectors and supervisors of the district or division within which the respective makers of starch shall inhabit, without any fee or charge whatsoever to be taken or demanded for the same.

Starch-makers to pay the duties within a week after the time of entry,

or forfeit double the sum neglected to be paid.

Provido.

Starch-makers to give proper notice to excise officers before they begin to empty their vats;

IV. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who shall make any starch in *Great Britain*, shall, within one week after he, she, or they, shall make, or ought to have made, such entry as aforesaid, pay and clear off all the duties for starch which shall be due from him, her, or them, respectively; and that all and every such maker of starch, who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such makers of starch, after such default in payment made, shall sell, deliver, or carry out, any starch, until he hath paid and cleared off his duty, as aforesaid, on pain to forfeit double the value of such starch so delivered or carried out.

V. Provided always, that no maker of starch shall be obliged to go or send further than the market-town where his or her starch is made, or the next market town to the place where his or her starch is made, for the making such entries, or the payment of the said duties.

VI. And, for the better preventing the frauds frequently committed by divers makers of starch, by emptying the vat or vats made use of for making of starch in the absence of the excise officer, be it enacted by the authority aforesaid, that, from and after the fifth day of *July*, one thousand seven hundred and seventy-nine, every maker of starch, before he, she, or they, do begin to empty or wash out any of the vat or vats, made use of by him, her, or them, in preparing or making of starch, he, she, or they, shall give to the officer of excise of the division or district where his, her, or their starch-house is situate, twelve hours notice, if such starch-house shall be within the limits of the chief office of excise in *London*; or if such starch-house shall be in any other part of *Great Britain*, twenty-four hours notice of the particular time and hour when and at which he, she, or they, intend to begin to empty or wash out such vat or vats; and in case such maker or makers of starch shall not begin to empty or wash out the said vat or vats, at the hour and times mentioned in such notice, or within two hours next after, then every such notice shall be, and is hereby declared to be, void, and every such maker and makers of starch shall, and is hereby obliged to give a fresh and like notice in manner aforesaid: and in case any such maker or makers of starch shall neglect or refuse to give such first notice before he begins to empty or wash out his, her, or their vat or vats, or to insert in such notice the particulars herein-before required, or to give a fresh notice in manner aforesaid, before he begins to empty or wash out the vat or vats, in case he, she, or they, shall not begin and proceed to empty or wash out the said vat or vats at the hour and time mentioned in the said first notice, or within two hours next afterward, such maker or makers of starch shall

in every such case, for every such offence, forfeit and lose the sum of one hundred pounds. on forfeiture of 100*l*.

VII. And be it further enacted by the authority aforesaid, that when and so soon as the said vat or vats shall be so emptied or washed out, as aforesaid, and the waters shall be put into the frames, tubs, or other utensils, used for preparing and making the same into starch, the said waters shall remain unmoved and undisturbed in the same frames, tubs, or utensils, for the space of forty-eight hours, at least, from the time of emptying and washing out the said vat or vats, agreeable to the said notice, and that the slimes and wash shall not, during the said space of forty-eight hours, be taken off the same: And that the officers for the duties upon starch may be able to ascertain when the said waters were so put into the said frames, tubs, or utensils, after the said vat or vats have been emptied or washed out, as aforesaid, every maker of starch shall give, or cause to be given, to the officer of excise under whose survey such maker of starch shall then be, a notice in writing, specifying therein the particular hour or time of the day when such maker of starch did finish the emptying or washing out of each and every vat and vats; and if any maker or makers of starch shall, after the said fifth day of *July*, one thousand seven hundred and seventy-nine, neglect to deliver such notice as last aforesaid, he, she, or they, shall, for every such neglect, forfeit and lose the sum of one hundred pounds. on forfeiture of 100*l*.

After the vats are emptied, the waters shall remain in the frames, &c. undisturbed for 48 hours.

Starchmaker to give the officer a notice in writing, specifying the hour when each vat was emptied;

on forfeiture of 100*l*.

VIII. And be it further enacted by the authority aforesaid, that whenever any maker or makers of starch shall be desirous to take off from the four waters the slimes or wash so put into the frames, tubs, or utensils, after the same shall have been and have remained unmoved and undisturbed for the space of forty-eight hours, as aforesaid, he, she, or they, shall give to the officer of excise of the division or district, where his, her, or their starch-house is situate, twelve hours notice, if such starch-house shall be within the limits of the chief office of excise in *London*, or if such starch-house shall be in any other part of *Great Britain*, twenty-four hours notice, of the particular time and hour when and at which he intends to take off such slimes and wash; and in case such maker or makers of starch shall not begin and proceed to take off the slimes and wash as aforesaid at the time and hour mentioned in such notice, or within two hours next after, then every such notice shall be, and is hereby declared to be, void, and every such maker and makers of starch shall be, and is hereby obliged to give a fresh and like notice, in manner aforesaid; and in case any such maker or makers of starch shall neglect to give such first notice before he begins to take off such slimes or wash, or to insert in such notice the particulars herein-before required, or to give a fresh notice, in manner aforesaid, before he begins to take off such slimes or wash, in case he, she, or they, shall not begin and proceed to take off such slimes and wash at the hour and time mentioned in the said first notice, or within two hours next afterwards, such maker or makers of starch shall, in every such case, for every such offence, forfeit and lose the sum of one hundred pounds.

Starch-makers to give proper notice to officers before they take off the slimes and wash from the four waters;

on forfeiture of 100*l*.

IX. And be it further enacted, that when the slimes shall be taken off, as aforesaid, and the same shall be put into any tub or tubs, or other utensil, the same shall remain in the same tub or tubs, or other utensils, into which the same shall have been first put, for the space of twenty-four hours after the same shall have been so taken off; and if any maker or makers of starch shall move or disturb the waters after the same shall have been

When the slimes are put into a tub, &c. they shall remain there 24 hours.

Starchmaker
disturbing
them during
that time,
&c. shall for-
feit 100*l*.

Duty on
starch to be
paid accord-
ing to the
gauge taken
in the four
waters.

Starch-
makers to
give notice to
officers before
they box
their starch,
particulariz-
ing the
frame, tub,
&c. from
which it is to
be boxed;

on forfeiture
of 200*l*.

Starchmaker
to deliver to
the officer a
description of
every room,
&c. by him
used for mak-
ing starch,

which shall
be marked
and number-
ed;

been so emptied or washed out of the vat or vats into any frame, tub, or utensil, or shall take off the slimes or wash during the space of forty-eight hours, as aforesaid, or shall move or disturb the slimes after the same shall have been put into such tub or tubs, or other utensil, during the space of twenty-four hours, as aforesaid, then, and in every such case, such maker and makers of starch shall, for every such offence, forfeit and lose the sum of one hundred pounds.

X. And, the better to prevent any frauds by the secreting or concealing of starch, be it enacted by the authority aforesaid, that in case any officer or officers for the said duties upon starch shall at any time miss any quantity or quantities of starch, of which an account had been taken by gauge, whilst the same was in the four waters or slimes, respectively, and before the said starch has been put into the boxes, and shall not, upon reasonable demand, receive satisfaction what is become of the same, then, and in every such case, it shall and may be lawful for such officer or officers to charge the maker of such starch according to the gauge taken of the same in the four waters or slimes, as aforesaid, respectively, and every such maker shall pay the duty so charged.

XI. And, for the further securing the duty on starch, be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, when any maker or makers of starch shall give notice of his intention to box, as required by an act, made in the fourth year of the reign of his late Majesty king *George* the second, (intituled, *An act to prevent frauds in the revenue of excise with respect to starch, coffee, tea, and chocolate*), every such maker of starch shall, in each such notice, express and declare the particular frame, tub, or other utensil, from which he, she, or they, intend to box any starch; and that when any such maker or makers of starch shall begin to box such starch, they shall proceed and continue to box the same until the whole quantity of starch in each such frame, tub, or other utensil, shall be perfectly boxed; and if any maker or makers of starch shall, at any time after the said fifth day of *July*, one thousand seven hundred and seventy-nine, neglect to give notice of his intention to box his green starch, or shall neglect to insert in every such notice the particular frame, tub, or other utensil, from which the starch is intended to be boxed as aforesaid, or shall not proceed or continue to box the whole quantity of starch in any such frame, tub, or other utensil, after such notice as aforesaid, every such maker or makers of starch shall, in every such case, for every such offence, forfeit and lose the sum of two hundred pounds; any law, custom, or usage, notwithstanding.

XII. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, every maker of starch shall deliver to the officer who surveys his or their starch-house an account in writing, containing as well an exact description of each and every room and place, by him, her, or them, made use of for the making, drying, or keeping of starch, as also of each and every vessel or utensil by him, her, or them, made use of for the making of starch, before he, she, or they presume to use the same; all which said rooms and places, vessels and utensils, shall be marked and numbered by, or by the direction of, the respective surveyors or supervisors of excise who survey the respective makers of starch, to whom such rooms and places, vessels and utensils, respectively belong, at the expence of such respective makers; and if any such maker of starch shall make use of any room or place, vessel or utensil, for the making of starch, without

without giving such account as aforesaid, or before the same shall have been marked and numbered as aforesaid, or shall refuse to pay for the marking and numbering the same, he, she, or they shall, for every such offence respectively, forfeit and pay the sum of fifty pounds. on forfeiture of 50l.

XIII. And be it further enacted, that, from and after the fifth day of July, one thousand seven hundred and seventy-nine, whenever any maker or makers of starch shall have broken the starch from his, her, or their boxes, he, she, or they, shall deliver, or cause to be delivered, to the officer of excise under whose survey such maker of starch shall then be, an account, in writing, of the true number of pieces broken from such box, distinguishing, in such writing, the size of the different pieces, under the different denominations following; that is to say, large, middling, and small, and how many pieces of each denomination are contained in each breaking from the boxes: and in case any such maker of starch shall neglect to deliver to such officer such account, in writing, distinguishing therein as aforesaid; or if, after such account given in as aforesaid, any officer of excise shall discover, in any place whatsoever, entered or not entered, any increase in the number of pieces, or a greater number of the large or middling pieces than were particularly specified in such writing, then, and in every such case, every such maker and makers of starch shall, for each offence, forfeit and lose the sum of two hundred pounds. When starch-makers break any pieces of starch from their boxes, they shall deliver a particular account thereof to the officer; on forfeiture of 200l.

XIV. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of July, one thousand seven hundred and seventy-nine, whenever any maker or makers of starch shall put their starch when scraped, or when put into the papers, into the stove or stoves for drying the same, every such maker of starch shall place, or cause to be placed, the several pieces of starch so put into such stove or stoves, in such manner as that the officers of excise may have access to, and be able to count distinctly the number of the several pieces of starch so put into such stove or stoves. When starch is put into the stove for drying, the pieces to be so placed that the officers may be able to count them.

XV. And, that such officers of excise may, without inconvenience or hurt, be able to count the said pieces in such stove or stoves, it is hereby enacted, that, from and after the said fifth day of July, one thousand seven hundred and seventy-nine, every maker of starch shall provide proper ladders, and shall assist the said officers in taking an account of the said several pieces of starch in such stove or stoves; and that no maker or makers of starch shall, by himself, or by any other person, during the space of two hours after such officer shall have entered the stove of any such starchmaker, for the purpose of counting the number of pieces of starch then in such stove, stir or break up the fire under the said stove, nor shall, during the said space of two hours, whilst such officer remains in such stove, throw, or cause to be thrown, upon the pan of such stove, any dirt, meal, or other ingredient, whereby a smok may be raised, or the officer hindered or obstructed in counting the pieces of starch in the said stove: and if any such maker or makers of starch shall not so place the several pieces of starch in their respective stove or stoves as aforesaid, as that the officers of excise may distinctly count the same; or if such maker or makers of starch shall not provide proper ladders, or shall not assist the said officers in taking the account as aforesaid; or shall, by stirring up the fire, or by any means whatsoever, hinder or obstruct the officers of excise from going into, and continuing in the said stove or stoves, during the space of two hours, as aforesaid, Starch-makers to provide ladders, and assist the officers in taking account of the pieces of starch; and to do nothing to obstruct them therein; on forfeiture of 200l.

aforesaid, or until such officer shall have taken the account of all the said pieces, if the same shall be done within the said space of two hours; then, and in every such case, the person offending therein shall, for every such offence, forfeit and lose the sum of two hundred pounds.

Starchmaker
to give pro-
per notice to
officer before
he break
down any
pieces of
starch into
scrapings;

on forfeiture
of 100/.

XVI. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, when any maker or makers of starch shall be desirous to break down any piece or pieces of starch into scrapings, or otherwise, he, she, or they, shall give to the officer of excise of the division or district where his, her, or their starch-house is situate, twelve hours notice, if such starch-house shall be situate within the limits of the chief office of excise in *London*; or if such starch-house shall be in any other part of *Great-Britain*, twenty-four hours notice of the particular time and hour when and at which he, she, or they intend to break down such pieces of starch into scrapings, or otherwise; and in case such maker or makers of starch shall not begin and proceed to break down such pieces of starch as aforesaid, at the time and hour mentioned in such notice, or within two hours next after, then every such notice shall be, and is hereby declared to be, void; and every such maker and makers of starch shall be, and is and are hereby obliged to give a fresh and like notice in manner aforesaid: and in case any such maker or makers of starch shall neglect to give such first notice, before he, she, or they, begin to break down such pieces of starch, or to insert, in such notice the particulars herein-before required, or to give a fresh notice in manner aforesaid, every such maker of starch shall, in every such case, for every such offence, forfeit and lose the sum of one hundred pounds.

If officer shall
find, drying
in the stove,
any piece of
starch of
which no ac-
count had
been taken in
the box, the
maker shall
forfeit 100/.

XVII. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, if any officer for the duties on starch shall discover and find, in the stove or stoves of any maker of starch, any piece or pieces of starch drying in such stove or stoves, of which no account had been before taken in the box or boxes, by the officer for the duties on starch, then, and in every such case, each and every such piece and pieces of starch shall be deemed, and is and are hereby declared to be, starch of which no account had been taken by the officer for the said duties upon starch; and the maker or makers of such starch, in whose stove such piece or pieces shall be so discovered and found, shall forfeit and lose, for every such offence, the sum of one hundred pounds.

Starchmaker
mixing the
starch-waters
of different
makings,
while his
starch is un-
der water,
shall forfeit
100/. except
it be done in
presence of an
officer.

XVIII. And be it further enacted by the authority aforesaid, that, from and after the fifth day of *July*, one thousand seven hundred and seventy-nine, if any maker of starch shall, at any time whilst his starch is in operation, and under water, mix, or cause to be mixed, any of the starch-waters of one making with those of another making, every such maker of starch shall forfeit and lose, for every such offence, the sum of one hundred pounds, except such mixing be made in the presence of an officer for the duties on starch.

Starchmaker
removing any
starch, after
it is dried,
out of his
stove, &c.
before weigh-
ing, and an

XIX. And whereas fraudulent starch-makers have, in many instances, been rather encouraged in carrying on their frauds, by reason of the smallness of the penalties already provided in these cases; now, for the more effectual preventing the like frauds, be it further enacted by the authority aforesaid, that if, after the said fifth day of *July*, one thousand seven hundred and seventy-nine, any maker of starch shall remove, or cause to be removed, any quantity whatsoever of starch, after the same shall

shall be dried, out of his, her, or their stove or stoves, or out of any other place or places, made use of by them for the drying of starch, before the same has been weighed, and an account taken thereof, by the proper officer appointed for that purpose, he, she, or they, shall respectively forfeit and lose, for every such offence, the sum of two hundred pounds; any law, custom, or usage, to the contrary notwithstanding.

account thereof taken by officer, shall forfeit 200*l*.

XX. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, if any maker of starch shall fraudulently hide or conceal, or shall cause or suffer to be hid or concealed, any starch, to the intent to deceive his Majesty of the just duties chargeable on the same, that then, and in every such case, the party so offending shall forfeit and lose the sum of one hundred pounds; any law, custom, or usage, notwithstanding.

And concealing starch, with intent to defraud his Majesty, shall forfeit 100*l*.

XXI. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, if any maker of starch shall obstruct or hinder any of the officers for the duties upon starch, in the execution of any of the powers and authorities given to him or them by this or any other act, for the ascertaining and securing the duties upon starch, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of fifty pounds.

Starchmaker obstructing officer in performing his duty, to forfeit 50*l*.

XXII. And be it further enacted by the authority aforesaid, that, all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, or mitigated, by any law or laws of excise; or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Penalties and forfeitures, how to be recovered and applied.

XXIII. And be it further enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued, molested, or prosecuted, for any thing by him or them done in pursuance or by colour of this act, or of any matter or thing in this act contained, such person and persons shall and may plead the general issue, and give this act, and the special matter, in evidence in his or their defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his, her, or their action or prosecution, or judgement shall be given against him, her, or them upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

General issue.

Treble costs.

Anno decimo nono

GEORGE III. Regis.

CAP. L.

An Act for more effectually preventing Frauds by private Distillers, and for the better securing the Duties on Low Wines and Spirits.

Preamble.

After June 24, 1779, every person making wash for distillation, and having in his possession a still of the cubick contents of two gallons, shall be deemed a common distiller, &c.

Recital of 10 & 11 Gul. III. cap. 4;

and cap. 21.

WHEREAS the duties on low wines and spirits are greatly diminished, and the fair trader much injured, by means of small stills privately made use of for making and distilling low wines and spirits: and whereas, notwithstanding the many laws already made for securing these duties, and for protecting the fair trader, many gross frauds are daily practised by evil-minded and indigent persons, who are encouraged in such practices from the great length of time allowed by those laws for the payment of the duties arising from low wines and spirits: now, for remedy of these mischiefs, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled; and by the authority of the same, that, from and after the twenty-fourth day of June, one thousand seven hundred and seventy-nine, every person or persons making or keeping any wash fit for distillation, and having in his, her, or their occupation, possession, or custody, any still or stills, the cubick contents of which, when the head is on, will amount to two gallons or upwards, proof being thereof made, by the oath of one or more credible witness or witnesses, before any one or more of the commissioners of excise for the time being, or before one or more of his Majesty's justices of the peace, who are hereby respectively empowered to administer the same, shall be deemed and taken to be common distillers for sale, and shall be liable to the several rates and duties of excise, and be subject to the survey of the officers of excise, and to the several penalties, fines, and forfeitures, imposed by any act or acts of parliament now in force, in any wise relating to distillers; any law, statute, or usage, to the contrary in any wise notwithstanding.

II. And whereas, by an act, passed in the tenth and eleventh years of the reign of King William the third, intituled, *an act to prohibit the excessive distilling of spirits and low wines from corn, and against the exporting of beer and ale, and to prevent frauds in distillers*, it was, amongst other things, enacted, that if any officer of excise should, under the authority of a warrant from a justice of the peace, discover and find any private and concealed still, back, or vessel, spirits, low wines, or materials preparing for distillation, that in such case every such still, back, or other vessel, and also such spirits, low wines, and materials for distillation, should be absolutely forfeited, and that the person or persons claiming the same should forfeit, for every place in which such still, back, or other vessel, shall be found, and also for every such still, back, or other vessel, found therein, the sum of two hundred pounds: and whereas by one other act, passed in the tenth and eleventh years of the reign of King William the third, intituled, *An act for laying further duties upon* sweet

sweets; and for lessening the duties as well upon vinegar as upon certain low wines and whale fins, and the duties upon brandy imported; and for the more easy raising the duties upon leather; and for charging cinders; and for permitting the importation of pearl ashes; and for preventing abuses in the brewing of beer and ale, and frauds in the importation of tobacco; it was enacted, that the proprietor of any private still, back, or other vessel, which should be discovered, according to the directions of the before recited act, or the person in whose custody the same should be found, should forfeit and lose, for every such still, back, and other vessel the sum of two hundred pounds: and whereas it may be doubted whether, upon the discovery and finding of private and concealed stills, backs, and other vessels, and of spirits, low wines, or materials preparing for distillation, by any officer or officers of excise not having a warrant from a justice of the peace, such private and concealed stills, backs, or other vessels, spirits, low wines, or materials preparing for distillation, are forfeited, and liable to be seized by such officer, and whether the proprietor of such private and concealed stills, backs, or other vessels, so discovered, or the person in whose custody or possession the same shall be found, are liable and subject to the said penalty of two hundred pounds: Now, to obviate all such doubts, be it further enacted by the authority aforesaid, that if any officer or officers of excise shall at any time discover and find any private or concealed still, back, or other vessel, for the making, preparing, or keeping of wash, low wines, or spirits, or other materials preparing for distillation, then, and in every such case, it shall be lawful for such officer to seize every such still, back, or other vessel, and all such low wines, spirits, wash, and other materials preparing for distillation, which he shall so find and discover, and either to detain and keep the same in the house or place where found, or to remove the same to the office of excise next to the place where he shall so find and discover the same; and in case the same shall not, within ten days next after such seizure, be claimed by the true and lawful owner thereof, then the said stills, backs, and other vessels, spirits, low wines, wash, and other materials preparing for distillation, shall be absolutely forfeited; and the proprietor of any such private and concealed back, still, or other vessel, or the person in whose custody the same shall be found, shall forfeit and lose, for every place in which any such private still, back, and other vessel, shall be found, and also for every such still, back, and other vessel found therein, the sum of two hundred pounds: and if any person or persons shall obstruct, oppose, molest, or hinder, the officers of excise, or others acting in their assistance, in the due seizing such private stills, backs, and other vessels, spirits, low wines, wash, or other materials preparing for distillation, or in removing the same, or any of them, after seizure, to the next office of excise, as aforesaid; then, and in every such case, every person so offending shall forfeit and lose the sum of one hundred pounds.

Officer of excise discovering any private still, &c. or any materials preparing for distillation, may seize the same.

If the said stills, &c. be not, within ten days, claimed by the owner, they shall be forfeited; and the proprietor thereof, or the person in whose custody they are found, shall forfeit, for each particular, 200*l.* Penalty on obstructing officers in seizing such stills, &c.

III. And be it further enacted by the authority aforesaid, that, from and after the twenty-fourth day of *June*, one thousand seven hundred and seventy-nine, no person or persons whatsoever shall be permitted to make entry of any workhouse or place, or of any still or utensil for making, distilling, or keeping, of low wines or spirits, unless such person or person shall occupy a tenement or tenements of the yearly value of ten pounds, or upwards, and for which he, she, or they, shall accordingly be assessed in their own name, and shall also pay to the parish rates in the several parishes or places in which they shall respec-

No person to make entry of any workhouse or still for making low wines or spirits, unless he shall occupy a tenement of 10*l.* per ann. and shall pay to parish rates.

tively reside; and that no entry of any work-house, place, still, or utensil, for making, distilling, and keeping, of low wines and spirits, then made, or thereafter to be made, of any such workhouse, place, still, or utensil, shall be of any avail to any person not so qualified, or for any longer time than the person or persons so making entry shall be qualified, as aforesaid; and every person making or distilling low wines or spirits, and not qualified as aforesaid, shall, notwithstanding any entry by him, her, or them made, be deemed and taken to be persons making and distilling low wines and spirits without entry, and shall be subject to the like penalties and forfeitures as persons making and distilling low wines and spirits without entry are, by the statutes in such case made and provided, now subject unto.

Distillers to make entry, weekly, of all the wash used by them in making low wines and spirits.

IV. And, for the more effectual securing the duties on low wines and spirits, made and distilled within *Great-Britain*, be it further enacted by the authority aforesaid, that, from and after the twenty-fourth day of *June*, one thousand seven hundred and seventy-nine, all and every person whatsoever, who shall make or distil low wines or spirits, shall, weekly and every week, make a true entry in writing at the next office of excise, within the limits of which the said low wines or spirits are by him or them respectively made or distilled, of all the wash by him, her, or them, respectively used for the making of low wines and spirits, within each week, on pain to forfeit, for every neglect of making such true entry, the sum of ten pounds.

Distillers not paying duties within a week after entry, to pay double.

V. And be it further enacted by the authority aforesaid, that every distiller who shall not pay and clear off within a week after, he, she, or they, shall have made his, her, or their entry, or ought to have made his, her, or their entry, as aforesaid, shall pay double the value of the duty.

Certain words to be painted over the outward door of every stillhouse, storehouse, &c.

VI. And be it further enacted by the authority aforesaid, that, from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-nine, every maker, distiller, rectifier, and compounder of spirits, who shall make, distil, rectify, or compound, any spirituous liquors for sale within *Great-Britain*, shall cause to be painted, in durable large legible characters, over the outward door of each and every stillhouse, storehouse, warehouse, shop, cellar, vault, and other place, by him, her, or them, respectively made use of for the making or keeping of *British* made spirituous liquors, the words *distiller*, *rectifier*, or *compounder of spirituous liquors*, (as the case may be); upon pain of forfeiting, for every such stillhouse, storehouse, warehouse, shop, cellar, vault, or other place, which, from and after the said twenty-fourth day of *June*, one thousand seven hundred and seventy-nine, shall be so made use of by such maker, distiller, rectifier, or compounder, without having the said words so painted as aforesaid, the sum of one hundred pounds.

on forfeiture of 100l.

Penalty on buying *British* made spirits of any person other than a distiller, &c. who has the before-mentioned words painted over the outer door of his stillhouse, &c.

(Exception.)

VII. And it is hereby further enacted by the authority aforesaid, that if any person who shall either make, distil, rectify, or compound, any *British*-made spirituous liquors for sale, or who shall sell or deal in any sort of spirituous liquors, shall receive or buy, or procure or employ any person to receive or buy for him, her, or them, or for his, her, or their use, any *British*-made spirituous liquors, except at the publick sales of such *British*-made spirituous liquors as have been condemned, and are sold under the direction of the commissioners of excise, of any person or persons other than a maker, distiller, rectifier, or compounder of spirituous

ous liquors for sale, over the outward door of whose stillhouse, storehouse, warehouse, shop, cellar, vault, or other place by him, her, or them, respectively made use of for the making or keeping of *British-made* spirituous liquors, shall be painted, as aforesaid, the words *distiller, rectifier, or compounder of spirituous liquors*, as the case may be; every such person so offending shall forfeit and lose, for every such offence, the sum of fifty pounds.

VIII. And for the more effectual discovery of such offenders, be it further enacted by the authority aforesaid, that the offending party or parties, whether buyer or seller of such *British-made* spirituous liquors, who shall first discover and inform against the other of the said parties shall, in every such case, be, and he is hereby declared discharged and acquitted of and from all penalties and forfeitures, which, at the time of such information given, he might be liable for, or by reason of such his own offence.

Either buyer or seller informing against the other party, shall be discharged of his own penalty.

IX. And be it further enacted by the authority aforesaid, that if any person whatever, other than such as shall have duly made entry of all the places by him, her, or them respectively made use of for making or keeping of *British-made* spirituous liquors, shall paint, or cause to be painted, over the door of any place to them respectively belonging, the words *distiller, rectifier, or compounder of spirituous liquors*, or either of them, every person so offending shall forfeit and lose the sum of two hundred pounds, and shall also be subject to the several penalties and forfeitures to which persons making or distilling spirituous liquors for sale, without making entry, are now subject unto.

Penalty on persons, not having made entry of all the places used by them, who shall paint over any of their doors the words *Distiller, Rectifier, &c.*

X. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, rules, methods, penalties, and forfeitures, clauses, matters, and things, which, in and by an act made in the twelfth year of the reign of King *Charles the second*, intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue, upon beer, ale, or other liquors, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging, or ascertaining, the duties or penalties thereby granted, and for preventing, detecting, and punishing, frauds relating thereto, (not otherwise altered by this act) shall be exercised, practised, applied, and imposed, levied, recovered, and put in execution, for the securing, enforcing, managing, raising, levying, collecting, paying, mitigating, and adjudging, ascertaining, and recovering, the duties and penalties herein mentioned and directed, and for preventing, detecting, and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, and forfeitures, clauses, matters, and things were particularly repeated and again enacted in the body of this act.

All the powers, penalties, and forfeitures, &c. contained in former revenue laws, to be applied in collecting, levying, and recovering, the duties and penalties mentioned in this act.

XI. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, shall be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him, her, or them, who shall discover, inform, or sue for the same.

Penalties and forfeitures how to be recovered and applied.

Anno decimo nono

GEORGE III. Regis.

C A P. LVI.

An Act for altering, amending, and enforcing, so much of an Act, made in the Seventeenth Year of the Reign of His present Majesty, intituled, An Act for granting to His Majesty certain Duties on Licences to be taken out by all Persons acting as Auctioneers; and certain Rates and Duties on all Lands, Houses, Goods, and other Things, sold by Auction; and upon Indentures, Leases, Bonds, Deeds, and other Instruments; as relates to the Method of granting Licences to Auctioneers, and to the collecting the Duties on Estates and Goods sold by Auction.

Preamble.

17 Geo. III.
cap. 56, re-
cited.

Part of the
said act re-
pealed.

WHEREAS by an act, made in the seventeenth year of the reign of his present Majesty, intituled, *An act for granting to his Majesty (certain duties on licences to be taken out by all Persons acting as auctioneers; and certain rates and duties on all lands, houses, goods, and other things, sold by auction; and upon indentures, leases, bonds, deeds, and other instruments; certain duties were imposed on all licences to be taken out by persons selling estates, goods and chattels, by auction, and on the purchase-money of the things so sold: and whereas the powers, rules, and regulations, therein prescribed for ascertaining, securing, and collecting, the said duties, and for preventing frauds therein, have been found ineffectual to secure the payment thereof; and the said duties have, by reason of various frauds and evasions, been greatly decreased or withheld; for remedy thereof, and for the better securing the payment of the said duties, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present Parliament assembled, and by the authority of the same, that, from and after the fifth day of July, one thousand seven hundred and seventy-nine, the several powers, rules, regulations, and provisions, by the said act given and directed, for granting licences to auctioneers, and for collecting and managing the duties by the said act imposed on licences to be granted to persons selling by auction, and on the purchase-money of the estates, goods, and effects so sold, shall cease and determine, and be no longer used, except in all cases relating to the recovery of any arrears which may at that time remain unpaid of the said duties, or to any penalty or forfeiture which shall have been incurred upon, or at any time before, the said fifth day of July, one thousand seven hundred and seventy-nine, any thing herein contained to the contrary notwithstanding.*

The duty
granted by
the former
act of 6d. in
the pound out
of the pur-
chase money
of plate and
jewels, re-
pealed;

II. And whereas, by the said recited act, it is, amongst other things, enacted, that, from and after the twenty-ninth day of September, one thousand seven hundred and seventy-seven, there shall be raised, levied, collected, and paid, in such manner as in the said act is mentioned, to and for the use of his Majesty, his heirs and successors, the sum of sixpence for every twenty shillings, out of the purchase-money arising by sale at auction of all plate and jewels: and whereas the said duty of sixpence in every

every twenty shillings, out of the purchase-money of the said goods, has been found to prevent, in a great measure, the sale of the said goods by auction, to the prejudice of the revenue intended to be raised by the said act; be it therefore enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, the said duty of sixpence in every twenty shillings, out of the purchase money of the said goods, shall be, and the same is hereby repealed; and that the sum of three-pence for every twenty shillings, out of the purchase-money arising by sale at auction of all plate and jewels, shall be raised, levied, and collected, to and for the use of his Majesty, his heirs and successors; the said duty to be paid, accounted for, recovered, and applied, in such and the like manner as the other rates and duties, granted by the said recited act upon sales by auction, are directed to be paid, accounted for, recovered, and applied; any thing therein, or in this present act, contained to the contrary notwithstanding.

and a duty of 3*d.* in the pound substituted instead thereof.

III. And, for the better preventing the like frauds, and for the more effectual securing the payment of the duties by the said act imposed, be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, no person whatever, not already licensed according to the said act, who now, or at any time or times hereafter, doth or shall exercise the trade or business of an auctioneer, or seller by commission, at any sale of any estate, goods, or effects whatsoever, by outcry, knocking down of hammer, by candle, by lot, by parcel, or by any other mode of sale at auction, or whereby the highest bidder is deemed to be the purchaser, or who shall act in such capacity, shall presume to deal in, vend, or sell, any estate, goods, or effects whatsoever, by publick sale or otherwise, by way of auction as aforesaid, in any manner whatsoever, without first taking out a licence, in manner herein-after mentioned, before he, she, or they, shall so put up to sale, or sell, any such estate, goods, or effects, by publick sale, by way of auction, as aforesaid; and in which licence shall be set forth the true name and real place of abode of the person or persons taking out the same, for which he, she, or they shall immediately, upon taking out thereof, pay down for each and every licence, so to be taken out from time to time, the several sums of twenty shillings and five shillings, by the said act granted, over and besides any other duties or payments to which such person or persons may be liable for trading in, vending or selling, any gold or silver plate, or otherwise, in manner following; that is to say, if such licences be taken out within the limits of the chief office of excise in *London*, then such licences, whether they be granted for selling by way of auction within the said limits, or in any other part of *England* or *Wales*, shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duties of excise for the time being, or of such person or persons as the commissioners of excise shall from time to time appoint for that purpose, and the said respective duties shall be paid at the said chief office of excise in *London*; but if the licence for selling by auction, in the parts of *England* and *Wales* not within the said limits, shall be taken out without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the said duty of five shillings, by the said act imposed, shall be paid for the same to the collector of excise who shall grant and deliver the same: and in case such licences shall be taken out within the limits of

No person to sell estates, goods, &c. as an auctioneer, without having taken out a licence.

Where licences shall be taken out for *England* and *Wales*,

and where
for Scotland.

the chief office of excise in *Scotland*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being, or of such person or persons as the commissioners of excise in *Scotland* shall appoint for that purpose, and the duty of five shillings, by the said act imposed for the same, shall be paid at the chief office of excise in *Scotland*, in the same manner as is herein before described in regard to the licences to be taken out within the limits of the chief office of excise in *London*; but if such licences shall be taken out in any part of *Scotland*, not within the limits of the chief office of excise in *Scotland*, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise in *Scotland*, within their respective collections and districts, and the said duty, by the said act imposed for the same, shall be paid, by each and every person and persons so taking out such licences, to the collector of excise who shall so grant and deliver the same; and such respective commissioners of excise, and the persons so to be appointed, as aforesaid, by them respectively, and also such collectors, are hereby respectively authorised and required to grant and deliver such licences to the persons who shall apply for the same, upon their paying the duty by the said act directed to be paid for each and every such licence.

Licences to
be renewed
annually.

IV. And be it further enacted by the authority aforesaid, that every person or persons already licensed, or who, after the said fifth day of *July*, one thousand seven hundred and seventy-nine, shall take out any such licence as aforesaid, is, and are hereby required to take out a fresh licence, ten days at least before the expiration of twelve calendar months after taking out the first licence, before he, she, or they, do presume to vend or sell, by way of auction, as aforesaid, and in the same manner to renew every such licence from year to year, paying down the like sum of twenty shillings, or five shillings, respectively, by the said act imposed for each and every new or renewed licence, at the place and at the times before-mentioned: and if any person or persons not already licensed as aforesaid, shall presume or offer to vend or sell by way of auction as aforesaid, without first taking out such licence, or without renewing the same yearly in manner as aforesaid, such person or persons shall, if the offence shall be committed within the limits of the chief office of excise in *London*, forfeit and lose, for every such offence, the sum of one hundred pounds; and if such offence shall be committed in any place without the said limits, then such person or persons shall, for every such offence, forfeit and lose the sum of fifty pounds.

Penalty on
selling goods,
&c. by auc-
tion without
a licence, or
without duly
renewing the
same.

The several
duties of 3d.
and 6d. in the
pound,
granted by
the former
act, are to be
charged in
proportion
for any great-
er or less sum

V. And whereas, by the said recited act, a rate or duty of three pence is to be raised, levied, collected, and paid, for every twenty shillings of the purchase-money arising by sale at auction of any interest, in possession or reversion, in any freehold, copyhold, or leasehold lands, tenements, houses, or hereditaments, and of any annuities or sums of money charged thereon, and of any utensils in husbandry, and farming stock, ships, and vessels, and of any reversionary interests in the publick funds, and the sum of sixpence for every twenty shillings out of the purchase-money arising by sale at auction of all fixtures, furniture, plate, jewels, pictures, books, horses, and carriages, and all other goods and chattels whatsoever: And whereas it may be doubted whether the said respective rates and duties so imposed as aforesaid, are payable for any part of such purchase-money not amounting to the sum of twenty shillings: now, to obviate all such doubts, it is hereby enacted and declared by the authority afore-

said

said, that the said respective rates and duties of three-pence and sixpence so imposed, as aforesaid, was intended to be charged, and is hereby declared to be charged and chargeable, for every twenty shillings of the said purchase-money, and in proportion for any greater or lesser sum of the purchase-money arising or to arise by sales at auction.

VI. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, the said respective rates and duties of three-pence and sixpence by the said act imposed, shall be, and are hereby declared to be, a charge upon every auctioneer or seller by commission, immediately from and after the knocking down of the hammer or other closing of the bidding, at every sale by way of auction, and that the rates and duties so charged shall be paid, by every such auctioneer or seller by commission, in manner, and at the times herein-after mentioned.

After *July* 5, 1779, the aforesaid duties shall be a charge upon the auctioneer immediately after the closing of every sale.

VII. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, every person not already licensed, acting as auctioneer as aforesaid, at any publick sale or auction within the limits of the chief office of excise in *London*, shall, at the time of receiving the licence, give security by bond to his Majesty, his heirs and successors, in the sum of two hundred pounds, with two or more sufficient sureties, which security the commissioners for the duty of excise for the time being, or any two or more of them, or such person or persons as the said commissioners of excise shall from time to time appoint to deliver out the licences as aforesaid, is and are hereby authorised and empowered to take, that he will, within twenty-eight days after each and every sale by way of auction, deliver, at the chief office of excise in *London*, to the person or persons who shall be appointed by the commissioners of excise to receive the same, an exact and particular account in writing of the total amount of the money bid at each sale, and of the several articles, lots, or parcels, which shall have been there sold, and the price of each and every such article, lot, or parcel; and at the same time make payment of all such sum and sums of money as shall be due and payable to his Majesty, in pursuance of, and according to the true intent and meaning of this act; which sum or sums of money he is hereby authorised and empowered to retain out of the produce arising by such sale, or deposit made at such sale, or otherwise recover the same by action of debt, or on the case, against the person or persons by whom such auctioneer shall be employed, or on whose account such goods shall be so sold; and every person so acting as auctioneer, or the person who acted as his clerk at such sale, if any, shall make oath to the truth of each and every such account before the commissioners of excise, or one of them, or before such person as the said commissioners of excise shall appoint to receive the same; which oath the said commissioners of excise, or one of them, or other person so to be appointed as aforesaid, is and are hereby authorised and empowered to administer: and in case the auctioneer giving such bond shall neglect to deliver in his account, or to make payment of the rates and duties as herein directed, or if it shall appear that the account delivered in by such auctioneer, was not a true and just account, or that the said auctioneer hath acted contrary to the true intent and meaning of such bond, and of this present act, it shall and may be lawful for the said commissioners of excise to cause such bond to be put in suit, unless they shall find sufficient cause to forbear the same,

Every auctioneer within the limits of the excise-office in *London*, when he takes out his licence, shall be bound to his Majesty, in 200*l.* with sureties, that he will, within 28 days after each sale, deliver, at the said office, a particular account thereof, &c.

and shall make oath to the truth of such account.

If auctioneer shall not fulfil the conditions of the bond, commissioners of excise may put it in suit.

and

Every auctioneer in *Great Britain*, not within the limits of the excise-office in *London*, shall give security as aforesaid in 50*l.* that he will, within six weeks after each sale, deliver in a particular account thereof, &c.

Auctioneers to deliver, at the excise-office, &c. previous notice of each sale; and likewise an attested catalogue, containing an exact enumeration of the particulars to be sold;

and thereupon, in case of a verdict or judgement against the defendant, such licence shall thenceforth become void to all intents and purposes.

VIII. And be it further enacted by the authority aforesaid, that each and every person so acting as aforesaid, at every such publick auction, in any part of *Great Britain* not within the limits of the said chief office of excise in *London*, shall, at the time of receiving such licence, as aforesaid, give security by bond as aforesaid, in the sum of fifty pounds, which security shall be taken by the respective commissioners of excise in *Great Britain*, or any two or more of them, respectively, or by such person or persons as the said commissioners of excise respectively shall appoint to deliver out the said licences, in like manner as is herein-before mentioned and directed with regard to the bonds to be given within the limits of the chief office of excise in *London*, that he will, within six weeks after every sale by auction, deliver in an exact and particular account, in manner as is herein-before required to be delivered by persons selling by auction within the limits of the said chief office of excise in *London*; and shall at the same time, make payment of all such sum and sums of money as shall be due and payable to his Majesty, for and on account of each and every sale by way of auction by him made, from time to time, within such six weeks respectively; and all the powers, directions, penalties, and forfeitures, herein-before prescribed or contained, for the better levying, securing, or accounting for, the said rates or duties within the limits of the said chief office of excise in *London*, shall be observed in all other parts of *Great Britain*, as if the same were again particularly repeated and re-enacted.

IX. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy nine, every such auctioneer, or seller by commission, selling by auction within the limits of the said chief office of excise in *London*, shall, two days at least before he, she, or they do begin any sale by way of auction, deliver, or cause to be delivered, at the said chief office of excise, to the person who shall be appointed by the commissioners of excise to receive the same, a notice in writing, signed by such auctioneer, specifying in such notice the particular day when such sale by auction is to begin; and shall, at the same time, or within twenty-four hours after, deliver, or cause to be delivered, to the person so to be appointed as aforesaid, a written or printed catalogue, attested and signed by such auctioneer, or his known clerk; in which catalogue shall be particularly expressed and enumerated, each and every article, lot, parcel, and thing, by such auctioneer intended to be sold at such auction; and every such auctioneer, selling by auction in any part of *Great Britain*, not within the limits of the said chief office of excise in *London* shall, at least, three days before he, she, or they do begin any sale by way of auction, deliver, or cause to be delivered, to the collector of excise, in whose collection such sale is intended to be, or at the office of excise next to the place where such sale is intended to be, a like notice in writing, signed by such auctioneer, specifying therein the particular day when such sale is to begin; and shall, at the same time, or within twenty-four hours after, deliver, or cause to be delivered, to such collector, or at the office of excise next to the place where such sale is intended to be, a written or printed catalogue, attested and signed by such auctioneer, or his known clerk; in which catalogue shall be particularly expressed and enumerated each and every article, lot, parcel, and thing, by such auctioneer intended to be sold at such auction:

and

and if any such auctioneer shall presume to sell any estate, goods, or effects, by way of auction, without delivering the notices and catalogues herein-before required to be delivered, or shall, at any such sale, sell any estate, goods, or effects, not particularly expressed or enumerated in such catalogue, every such auctioneer shall, for every such offence, forfeit and lose the sum of twenty pounds.

on penalty of 20*l*.

Any auctioneer in *England* or *Wales*, not within the limits of the excise-office in *London*, who shall not be prepared to deliver in his account of any sale to the collector of excise, shall, within six weeks after such sale, deliver it at the excise-office in *London*.

X. And be it further enacted by the authority aforesaid, that if any such auctioneer, so selling by auction at any place within *England* or *Wales*, not within the limits of the said chief office of excise in *London*, shall not be prepared to deliver in the account, by this act required, to the collector of excise within whose collection such notice was delivered, and such sale by auction made, then, and in such case, such auctioneer shall, and he is hereby permitted and required to deliver in his account of such sale, within six weeks after every such sale, at the said chief office of excise in *London*, and to the person appointed to receive the same, and shall, at the same time, deliver to the same person, a true copy of the notice, and of the catalogue by him before delivered to the said collector; and if any such auctioneer shall neglect to deliver such copy of the said notice, or of the said catalogue, every auctioneer offending therein shall, for each offence, forfeit and lose the sum of twenty pounds.

If the sale by auction of any estate, &c. shall be rendered void, owing to a defective title, the auctioneer, &c. may complain to the commissioners of excise, or justices of peace;

who shall hear and determine the same.

XI. And whereas it may sometimes happen that sales at auction of estates or goods may be rendered null and void, by reason that the person for whose benefit the same shall be sold, had no title to, or no right to dispose of the same; be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, if any sale by auction of any estate, goods, or chattels, shall be rendered void, by reason that the person for whose benefit the same was sold had no title to the same, or no right to dispose thereof, then, and in every such case, it shall and may be lawful for the auctioneer, who paid the duty for the thing so sold, or for the person for whose benefit the same was so sold, to lay his, her, or their complaint before the commissioners of excise, or justices of the peace, within whose jurisdiction respectively such sale was made; and the said commissioners of excise, or justices of the peace, respectively, upon such complaint to them made, by or on the behalf of such auctioneer, or by or on the behalf of the person for whose benefit the same was sold, shall, and are required to hear and determine all such complaints, and examine the witnesses upon oath, which shall be produced, as well on the behalf of the party making such complaint, as on the behalf of all and every other party and parties; which oath they have hereby power to administer; and thereupon, or by other due proof, to relieve the party so complaining of so much of his, her, or their respective payments, as shall be so made out before them to have been overpaid; any thing in this statute to the contrary notwithstanding.

XII. Provided also, and it is hereby enacted by the authority aforesaid, that in case the real owner of any estate, goods, or effects, put up to sale by way of auction, shall become the purchaser, by means of his own bidding, or the bidding of any other person on his behalf, or for his use, at such sale, without fraud or collusion, then, and in such case, the respective commissioners of excise in *Great Britain*, and such collectors, supervisors, and other officers of excise, as are hereby respectively authorized, within their respective collections and districts, to receive the said duties, are hereby authorized and required to make an allowance to

Where owners of estates, &c. bid themselves, or employ others to bid for them, an allowance of the duties is to be made accordingly;

provided notice be given to the auctioneer that such persons are to bid for the owners, &c.

such owner of the duties arising by this act upon such bidding; provided notice be given to the auctioneer before such bidding, both by the owner and the person intended to be the bidder, of the latter being appointed by the former, and having agreed accordingly to bid at the sale for the use and behoof of the seller; and provided such notice be verified by the oath of the auctioneer, as also the fairness and reality of the said transaction, to the best of his knowledge and belief; and in case any dispute shall arise whether such purchase by the owner was not made by collusion, or in order to lessen the full sum appointed by this act to be paid, or concerning the fairness of such transaction, then, and in such cases, the proof thereof shall lie upon the person acting as auctioneer; and on failure therein, or in case of any unfair practice, then no such allowance shall be made as aforesaid; any thing herein contained to the contrary notwithstanding.

Certain auctions to which this act shall not extend.

XIII. Provided always, and it is hereby further enacted by the authority aforesaid, that nothing in this act contained shall extend to any sale or sales, by way of auction, of estates or chattels, made by any rule, order, or decree, of his majesty's court of chancery, or of exchequer in *England*, before the master in chancery, or the deputy remembrancer of the said court of exchequer; or by any order or decree of the courts of great sessions in *Wales*, or by any order or decree of the court of session or exchequer in *Scotland* respectively; or to any such sales made by the *East India* company, or the *Hudson's Bay* company; or by order of his Majesty's commissioners for the duties of customs or excise; or by order of the board of ordnance, or commissioners of the navy or victualling offices; nor to the sale by auction of any goods distrained for rent, or for nonpayment of tithes; any thing herein-before to the contrary notwithstanding.

Not to extend to auctions for granting copyhold or customary lands, &c.

XIV. Provided also, that nothing in this act contained shall extend to any auction to be held, on the account of the lord or lady of any manor, for the granting any copyhold or customary messuages, lands, or tenements, for the term of a life or lives, or any number of years; or to any auction to be held for the letting or demise of any messuages, lands, or tenements, for the term of a life or lives, or any number of years, to be created by the person or persons on whose account such auction shall be held; or to the sale or sales of any woods, coppices, produce of mines or quarries, or to any contract relating thereto, or to the cutting or working the same, or to the sale of any materials used in the working of such mines or quarries respectively; or to the sale of any cattle, and live or dead stock, or unmanufactured produce of land; so as such sale or sales of woods, coppices, produce of mines or quarries, cattle, corn, stock, or produce of land, be made whilst they continue on the lands producing the same, and by the owner or owners of such lands, or proprietor or proprietors of, or adventurer or adventurers in, such mines or quarries respectively, or by his or their steward or agent, stewards or agents; any thing herein contained to the contrary notwithstanding.

Neither this act nor the former act to extend to any sale under a sheriff's authority for the benefit of creditors; nor to effects

XV. Provided also, and it is hereby further enacted by the authority aforesaid, that nothing in this or in the said recited act contained shall extend, or be construed to extend, to charge with the said rate or duty, any estate, goods, or chattels, sold at auction, under the authority of any sheriff or under-sheriff, for the benefit of creditors, in execution of any judgement had or obtained; or any estate or effects of bankrupts, sold by order of the assignee or assignees under any commission of bankruptcy; or

for any goods imported into this kingdom, by way of merchandize, from any *British* colony or plantation in *America*, the same being of the growth, produce, or manufacture of the said colonies or plantation, on the first sale of such goods, by or for the account of the original importer to whom the same were consigned, and by whom they were entered at the custom-house at the port of importation, so as such sale be made within twelve months after such goods shall be so imported; nor to any ships, or their tackle, apparel, and furniture, or the cargoes thereof, which may be taken and condemned as prize, which shall be sold in this kingdom, by or for the benefit of the captors thereof; nor to charge with the said rate or duty any ships or goods that may be wrecked or stranded on the coasts of this kingdom, and sold by auction for the benefit of the insurers or proprietors thereof, or which may be sold, free of duty, to defray the charges of salvage; nor to charge with the said rate or duty any goods damaged by fire, and sold by order of and for the benefit of the insurers of such goods; nor to sales made by trustees chosen in pursuance of an act, made in the twelfth year of the reign of his present Majesty, intituled, *An act for rendering the payment of the creditors of insolvent debtors more equal and expeditious; and for regulating the diligence of the law by arrestment and poinding; and for extending the privilege of bills to promissory notes; and for limiting actions upon bills and promissory notes, in that part of Great Britain called Scotland; any thing herein contained to the contrary notwithstanding.*

of bankrupts
sold by order
of assignees,
&c.

XVI. And, for the better and more effectual preventing frauds which may be practised by auctioneers selling estates, goods, or chattels, under the authority of sheriffs, or their under-sheriffs, or under the order and direction of the assignees under any commission of bankruptcy; be it further enacted by the authority aforesaid, that, from and after the said fifth day of *July*, one thousand seven hundred and seventy-nine, every auctioneer who shall sell at auction any estates, goods, or chattels, that have been seized by any sheriff or under sheriff, or by their authority, and by them, or either of them, taken for the benefit of creditors, in execution of any judgement had and obtained, shall specify and enumerate, in the catalogue by him to be delivered under the directions of this act, as well the particular estates and effects to be sold, and also the exact sum to be levied under such execution; and the sheriff or under-sheriff respectively shall, and they are hereby required to subscribe and sign every such catalogue, and to certify, at the foot thereof, that all and every the estates, goods, and effects, in such catalogue respectively specified and enumerated, were really and truly the property of the person against whom such judgement was had and obtained, and that the same, and every part thereof, were actually seized in execution of the same judgement; and every auctioneer who shall be employed, by the assignees under any commission of bankruptcy, to sell the effects of any bankrupt, shall likewise specify and enumerate, in the catalogue to be by him delivered as aforesaid, the particular goods and effects then to be sold, and the assignees, or the assignee, if only one under such commission, shall, and he and they is and are hereby required to subscribe and sign such catalogue, and to certify, at the foot thereof, that all and every the estates, goods, chattels, and effects, in such catalogue respectively specified and enumerated, were really and truly the property of the said bankrupt at the time of suing forth the said commission; which respective catalogue, so signed and certified as aforesaid, shall be produced by every such auctioneer,

After *July* 5, 1779, auctioneers selling any effects, &c. seized by a sheriff in execution, shall enumerate the particulars thereof in the catalogue to be delivered by them, which shall be certified by the sheriff, &c:

And auctioneers employed to sell the effects of any bankrupt, shall enumerate the particulars in the catalogue as aforesaid, which shall be certified by the assignees, &c.

Penalty on
sheriff, &c. or
assignee, who
shall suffer
any estate,
&c. to be in-
serted in the
catalogue
which was
not the pro-
perty of the
debtor or
bankrupt.

Auctioneers
employed to
sell goods da-
maged by
fire, for the
benefit of the
insurers, shall
enumerate
the particu-
lars in the ca-
logue, which
shall be certi-
fied by the
insurers.

Penalty on
insurers who
shall suffer to
be inserted in
the catalogue
any goods
other than
such as were
to be sold for
their benefit,
&c.

Penalties and
forfeitures
how to be re-
covered and
applied.

auctioneer, to the person to whom such auctioneer is by this act directed to deliver his account, before such auctioneer shall be permitted to pass his account, or to have the same allowed: and if such sheriff, under-sheriff, assignee, or assignees, respectively, shall insert, or suffer or permit to be inserted, in any such catalogue so to be subscribed, signed, and certified, as aforesaid, any estate, goods, chattels, or effects whatsoever, other than such as were really and truly the property of the debtor or debtors, bankrupt or bankrupts, as aforesaid, respectively; or if any sheriff or under-sheriff shall omit or neglect to certify on such catalogue the true sum to be levied, or shall certify thereon any false sum to be levied, then, and in every such case, the party offending shall, for every such offence respectively, forfeit and lose the sum of twenty pounds.

XVII. And be it further enacted by the authority aforesaid, that, from and after the said fifth day of July, one thousand seven hundred and seven-nine, every auctioneer who shall be employed to sell any goods damaged by fire, sold by order of, and for the benefit of, the insurer or insurers of such goods, shall specify and enumerate, in the catalogue to be by him delivered as aforesaid, the particular goods then to be sold, and the insurers, or the insurer, if only one, shall, and he and they is and are hereby required to subscribe and sign such catalogue, and to certify, at the foot thereof, that all and every the goods in such catalogue respectively specified and enumerated, were really and truly sold for the benefit of such insurer or insurers; which catalogue, so signed and certified as aforesaid, shall be produced by every such auctioneer, to the person to whom such auctioneer is, by this act, to deliver his account, before such auctioneer shall be permitted to pass his account, or to have the same allowed: and if such insurer or insurers respectively shall insert, or suffer or permit to be inserted, in any such catalogue so to be subscribed, signed, and certified as aforesaid, any goods whatsoever other than such as were really and truly to be sold for the benefit of him or them as aforesaid; or if any insurer or insurers shall omit or neglect to certify on such catalogue the true particular of the goods to be sold; then, and in every such case, the party offending shall, for every such offence respectively, forfeit and lose the sum of twenty pounds.

XVIII. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, shall be sued for, levied, recovered, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be recovered or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty, or forfeiture (all necessary charges for the recovery thereof being first deducted), shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Anno decimo nono

GEORGE III. Regis.

C A P. LXIX.

An Act for the more effectual preventing the pernicious Practices of smuggling in this Kingdom; and for indemnifying Persons who have been guilty of Offences against the Laws of the Customs and Excise, upon the Terms therein mentioned.

WHEREAS, in defiance of the several laws of customs and excise already made, and of the penalties and provisions from time to time enacted for the punishment of offenders against such laws; and notwithstanding the grace and clemency lately offered to persons who had been guilty of smuggling offences, great quantities of prohibited and uncustomed goods, and particularly of tea, foreign brandy, and other foreign spirits, continue to be illegally imported into and landed in this kingdom; and such goods are run, carried, and conveyed, from the sea coasts through the country, as well by secret frauds and clandestine practices as by open force, and by gangs of daring and dissolute persons, armed with offensive weapons, and associated and assembled to carry into execution their evil and pernicious purposes, in subversion of all civil authority and power whatsoever: and whereas it is become highly necessary, for the preservation of the publick revenue, the protection of the fair trader, and the quiet and good order of the kingdom, that some further provisions should be made for the better preventing such illegal practices, and for deterring all persons from committing such offences, or from being aiding and assisting therein; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that, from and after the first day of *August*, one thousand seven hundred and seventy-nine, where any foreign brandy or other foreign spirituous liquors shall be imported or brought into *Great Britain*, or into any port, harbour, haven, or creek thereof, from any part of *Europe*, in any vessel or cask which shall not contain sixty gallons at the least, (excepting only for the use of the seamen then belonging to and on board the ship or vessel in which the same shall be imported, not exceeding two gallons for each seaman), then not only the said brandy, and other foreign spirituous liquors, but also the ship or vessel in which the same shall be so imported, of whatever burthen the same may be, with all her guns, furniture, ammunition, tackle, and apparel, shall be forfeited and lost.

After Aug. 1, 1779, if any foreign spirituous liquors shall be imported, from any part of *Europe*, in a vessel containing less than 60 gallons, the same shall be forfeited, with the ship, guns, &c.
(Exception.)

After Aug. 1, 1779, when any tea, coffee, or other goods, are liable to forfeiture for being found on board any

H. And it is hereby further enacted by the authority aforesaid, that, from and after the said first day of *August*, one thousand seven hundred and seventy-nine, when any tea, coffee, foreign brandy, or other foreign spirituous liquors, or any goods whatsoever, are liable to forfeiture for

Ship coming from foreign parts, at anchor, &c. or hovering on the coasts, the said ship, if not above 200 tons, shall be forfeited, with her guns, &c.

Recital of an act 8 Geo. I.

The said act, so far as it relates to boats, barges, &c. built to row with more than four oars, within the counties therein mentioned, shall be extended to boats, &c. built to row with more than six oars, in any part of Great Britain.

This act not to extend to commanders of his Majesty's ships, or transport vessels, &c.

being found on board any ships or vessels coming or arriving from foreign parts, at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the coasts thereof, or for having been discovered to have been within the limits of any port contrary to any act of parliament now in force, the ship or vessel, if coming or arriving from any part of Europe, on board which such goods shall be so found, together with all her guns, furniture, ammunition, tackle, and apparel, shall be forfeited, provided such ship or vessel doth not exceed the burthen of two hundred tons.

III. And whereas by an act, made in the eighth year of the reign of his late Majesty King George the first, it was, amongst other things, enacted, that if any boat, wherry, pinnace, barge, or galley, rowing, or made or built to row, with more than four oars, should be found upon the water, or in any place within the counties of *Middlesex, Surry, Kent, or Essex*, or in the river *Thames*, either above or below *London Bridge*, or within the limits of the ports of *London, Sandwich, or Ipswich*, such boat, wherry, pinnace, barge, or galley, with all her tackle and furniture, or the value thereof, should be forfeited, and the owner or owners thereof, or any person using or rowing the same, should also forfeit and lose the sum of forty pounds; in which act it was provided, that the said act should not extend to any barge or galley belonging to his Majesty, or any of the royal family, or to any long-boat, yawl, or pinnace, belonging to or used in the service of any merchant ship or vessel, or to any such boat, wherry, pinnace, barge, or galley, as should be licensed by the lord high admiral, or commissioners for executing the office of lord high admiral, or the major part of them for the time being, upon sufficient security to be given to his Majesty, his heirs and successors, by the owner or owners of such boat, wherry, pinnace, barge, or galley, as in the said act is directed, with condition that the same should not be made use of in the clandestine running of uncustomed and prohibited goods: and whereas it may be a means to prevent and discourage the pernicious practice of smuggling, if the like penalties, forfeitures, and restrictions, were extended to such boats and other vessels as are made or built to row, or are found rowing with more than six oars, within any other part of this kingdom; be it therefore enacted by the authority aforesaid, that, from and after the said first day of *August*, one thousand seven hundred and seventy-nine, the said in part recited act, and the several clauses, penalties, forfeitures, and restrictions therein contained, (not altered by this act), so far as the same relate to boats, wherries, pinnaces, barges, or galleys, rowing, or made or built to row, with more than four oars, within the counties and places in the said act mentioned, shall extend, and be construed to extend, to all boats, wherries, pinnaces, barges, galleys, or other vessels whatsoever, rowing, or made or built to row, with more than six oars, which shall be found, either upon the land or water, within any harbour, port or place whatsoever, in any other part of *Great-Britain*, or within two leagues of the coast thereof, subject nevertheless to the several exceptions relative thereto as in the said recited act is and are particularly provided.

IV. Provided nevertheless, and be it enacted, that nothing herein contained shall extend, or be construed to extend, to the commanders of any of his Majesty's ships or vessels, or vessels employed in the transport service, with respect to foreign spirituous liquors put on board them, to be issued by way of allowance to the respective ships companies, or troops put on board them.

V. Provided

V. Provided always, and be it enacted, that nothing in this act shall be construed to extend to boats commonly called *Tow-boats*, (used in towing ships or vessels) belonging to licensed pilots within the port and jurisdiction of the city of *Bristol*. nor to tow-boats in the port of *Bristol*.

VI. And it is further enacted by the authority aforesaid, that the ships, vessels, and boats, forfeited by this act, shall and may be seized and arrested by any officer or officers of the customs or excise; and shall and may be prosecuted, condemned, and recovered, in the same manner as other ships and vessels are directed to be prosecuted, condemned, and recovered, by an act made in the third year of the reign of his present Majesty, (intituled, *An act for the further improvement of his Majesty's revenue of customs, and for the encouragement of officers making seizures, and for the prevention of the clandestine running of goods into any part of his Majesty's dominions*); and that when any ship, vessel, or boat, liable to forfeiture by this act, which by any act or acts of Parliament now in force, is after condemnation liable to be burnt or destroyed, or to be used in his Majesty's service, shall be seized by any officer of customs or excise as forfeited, and the same shall not be thought fit or necessary to be used in his Majesty's service, it shall and may be lawful for the respective commissioners of customs and excise, after condemnation, to direct the hull of every such ship, vessel, or boat, to be broken up, and the materials of every such hull to be sold to the best advantage, and the produce thereof to be divided in the same manner as the produce of the tackle, furniture, and apparel, of ships, vessels, and boats, burnt and destroyed, is now directed to be divided; and no writ of delivery shall be granted out of the court of exchequer for any such ship, vessel, or boat, so seized by any officer of the customs or excise, and which by any former act relating to the customs or excise is directed to be burnt or destroyed, or to be used in his Majesty's service, and which is hereby liable to be broken up, unless the officer seizing the same shall delay proceeding to the trial and condemnation thereof for the space of three terms; and in that case, not without good security being given, in double the value of such ship, vessel, or boat, to return the same upon condemnation, in order to be broken up, or used in his Majesty's service.

Ships and boats forfeited by this act may be seized by any officer of customs or excise.

When any ships, &c. shall be seized as are not fit for his Majesty's service, their hulls may be broken up and sold.

In what cases writs of delivery may be granted out of the Exchequer for such ships, &c.

VII. And be it further enacted by the authority aforesaid, that, from and after the said first day of *August*, one thousand seven hundred and seventy-nine, in all cases where the officers of customs or excise shall discover and find on board any ship or vessel, coming and arriving from foreign parts, within the limits of any of the ports of this kingdom, more than one hundred pounds weight of tea, not being in ships belonging to or employed by the united company of merchants of *England* trading to the *East Indies*; or more than one hundred gallons of foreign brandy, or of other foreign spirituous liquors, over and above the quantity of two gallons for every seaman then belonging to and on board such ship or vessel, and being in casks under sixty gallons; the master, or other person having or taking the charge of such ship or vessel, shall forfeit the sum of three hundred pounds; and it shall and may be lawful in such case for any officer or officers of the customs or excise, and for all other persons acting in their aid and assistance, and they and each of them is and are hereby authorised to arrest, take, and detain, the said master or other person so having the charge or command of such ship or vessel, and to carry and convey the person so taken before any one of his Majesty's justices of the peace, residing near to the place

Penalty of 300*l.* on the master of any ship coming from abroad having more than 100 pounds of tea onboard, (not being an *East India* ship); or more than 100 gallons of foreign spirits (besides two gallons for each seaman on board), being in casks under 60 gallons.

Officers of customs or

excise may
arrest such
masters, &c.

place where such ship or vessel shall then be, or where such person shall be arrested and taken; and the person so carried and conveyed shall be obliged to enter into a recognizance to his Majesty, his heirs and successors, before such justice, in the sum of three hundred pounds, (which recognizance such justice is hereby authorized and required to take), with condition to enter an appearance in the courts of exchequer in *England* and *Scotland* respectively, within the first four days of the term next ensuing such arrest, to any information which shall or may be exhibited against him; and such justice shall, and he is hereby required forthwith to transmit every such recognizance to the King's remembrancer in such of the said respective courts; and if such person shall refuse to enter into such recognizance as aforesaid, then such justice shall commit such person to the next county goal, there to remain until he shall enter into such recognizance.

After Aug. 1,
1779, officers
of customs or
excise, and
their assist-
ants, may ar-
rest all per-
sons found
aiding in un-
shipping un-
customed or
prohibited
goods; and
carry them
before a jus-
tice, who
may commit
them.

VIII. And it is further enacted by the the authority aforesaid, that, from and after the said first day of *August*, one thousand seven hundred and seventy-nine, it shall and may be lawful for any officer or officers of the customs or excise, and for all other persons acting in their aid and assistance, to arrest, stop, and detain, all and every person and persons who shall be found aiding or assisting in unshipping to be laid on land any tea, foreign brandy, or other foreign spirituous liquors, or any goods or merchandizes whatsoever, (customs and other duties not being first paid or secured), or which are or may be prohibited to be imported into this kingdom; and such officer or officers, and all persons acting in their aid and assistance, shall forthwith carry and convey the said person or persons before one or more of his Majesty's justices of the peace residing near to the place where such offences shall be committed; and such justice or justices shall, if he or they see cause, commit such person or persons to the next county gaol, there to remain without bail or mainprize, until the next general quarter sessions of the peace to be holden for the same county or place, to be tried and dealt with as by this act is hereinafter directed.

Two or more
persons tra-
velling toge-
ther armed,
or in disguise,
with any
horse or car-
riage laden
with more
than six pounds
of tea, or 5
gallons of fo-
reign spirits,
without a
permit, may
be arrested by
any officers of
customs or
excise, and
carried before
a justice,

IX. And be it further enacted by the authority aforesaid, that, from and after the first day of *August*, one thousand seven hundred and seventy-nine, if any persons, to the number of two or more in company, shall be found passing in any part of this kingdom with one or more horse or horses, or with any cart or carriage, whereon there shall be laden or put more than six pounds weight of tea, or foreign brandy, or other foreign spirituous liquors, exceeding the quantity of five gallons, not having paid the respective duties by law charged thereon, and not having an authentick permit or permits with the same; and shall carry any offensive arms or weapons, or wear any vizard, mask, or other disguise, when passing with such tea, or foreign spirituous liquors, as aforesaid; it shall and may be lawful for any officer or officers of the customs or excise, and all other persons acting in their aid and assistance, to stop, arrest, and detain, the person and persons so passing as aforesaid, in whose charge, care, custody, or possession, the said tea, foreign brandy, or other foreign spirituous liquors, or either of them, shall then be found; and the said officer and officers, and the persons acting in their aid and assistance, shall and may, and they are hereby authorized to convey the person or persons, so offending as aforesaid, before any one or more of his Majesty's justices of the peace; who, if he or they see cause, shall commit the offender or offenders to the next county goal, there to remain, without

who may
commit them

without bail or mainprize, till the next general quarter sessions of the peace of the county or place, to be tried and dealt with as by this act is herein-after directed.

X. And be it further enacted by the authority aforesaid, that if, from and after the said first day of *August*, one thousand seven hundred and seventy-nine, any person or persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder, any officer or officers of the customs or excise in due seizing or securing any coffee, tea, cocoa-nuts, chocolate, foreign brandy, or other foreign spirituous liquors, or any other goods whatsoever which by any officer or officers of the customs or excise shall or may be liable to be seized by virtue of or in pursuance of any act now in force; or shall by force or violence rescue, or shall cause to be rescued, any of the said goods, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt or endeavour so to do; or, after such seizure, shall cut, stove, break, or otherwise destroy or damage, any casks, vessels, boxes, or package, wherein the same respectively shall be contained; it shall and may be lawful to and for the officers of the customs and excise, and for all persons acting in their aid and assistance, to stop, arrest, and detain, all and every the person and persons so offending, and him, her, or them, forthwith to carry and convey before one or more of his Majesty's justices of the peace, near to the place where the offence shall be committed or done; and the justice or justices shall, if he or they see cause, commit the person or persons, so brought before him or them, to the next county gaol, until the next general quarter sessions of the peace to be holden for the same county or place, there to be tried and dealt with as by this act is herein-after directed.

Any person, after *Aug. 1*, 1779, who shall obstruct any officer of customs or excise in seizing uncustomed or prohibited goods; or shall attempt to rescue the same; or shall damage any casks, &c. in which such goods shall be contained; may be arrested by the officers, &c. and carried before a justice, who may commit the offender.

XI. And be it further enacted by the authority aforesaid, that the officer or officers who shall convey any offender, arrested by the authority of this act, before any justice of the peace as aforesaid, shall, in case such offender shall be committed to the county gaol as aforesaid, enter into a recognizance to his said Majesty, his heirs and successors, before such justice, in the sum of forty pounds, conditioned to appear at such general quarter sessions of the peace, and to prosecute the person so committed; and the commissioners of customs and excise respectively are hereby directed and required to order the charges of such prosecution to be paid out of any money in the hands of the receiver-general of the customs and excise respectively, arising by any branch of the revenue under their respective management.

Officers to enter into recognizance to prosecute.

Charges of prosecution to be paid by receiver-general of customs or excise.

XII. And be it further enacted by the authority aforesaid, that where any person or persons shall be arrested, detained, and committed, as aforesaid, for any offence against this act, to any county gaol, there to remain until the next general quarter sessions as aforesaid, it shall and may be lawful for the justices at such sessions, and they are hereby authorized and required to examine, hear, try, and determine, all and every such offence and offences; and if the person or persons so committed as aforesaid, shall be duly convicted before them of any offence against this act, then, and in every such case, it shall and may be lawful for the said justices, at such general quarter sessions, and they are hereby respectively authorized and required, in lieu of any other punishment to which such offender or offenders might be liable for the same offence by any former act, to commit such person or persons to hard labour in the house of correction of the county, city, town, or place, there to remain for a term not exceeding three years, nor less than one year.

Persons committed as aforesaid to be tried by the quarter sessions;

who, on conviction, shall commit the offender to hard labour in the house of correction of the county, &c.

But if such convict shall be deemed a proper person to serve his Majesty by land or sea, the justices shall deliver him over to the proper officer.

If justices, at the time of convicting any such offender, shall not be attended by a proper officer, they may adjourn, and give notice thereof to an officer, who shall attend in person, or by deputy.

Justices may levy a fine upon gaoler, &c. for suffering an escape, or on parish officers for making default in execution of warrants, &c.

The second and sixth sections of the articles of war against mutiny and desertion to be read to the persons delivered as aforesaid, and the oath tendered to them.

Justices to certify that such persons are adjudged to serve his Majesty, &c.; which certifi-

XIII. Provided always, that if any person so convicted shall be approved of by any officer of his Majesty's land forces or fleet, as an able and proper person to serve his Majesty, it shall and may be lawful for the said justices, at such general quarter sessions, and they are hereby respectively authorized and required, in lieu of any other punishment to which such offender may be liable by this or any former act for the same offence or offences, to order and adjudge every such offender to serve his Majesty as a soldier or sailor, and to cause such man to be delivered over to such officer of his Majesty's land forces or fleet, such officer giving a receipt under his hand acknowledging what men are so delivered to him, which receipt such officer is hereby required to give; and such officer may, in case he shall find it necessary, detain such man in some secure house or place; and no person so delivered in pursuance of this act shall be liable to be taken out of his Majesty's service, by any process other than for some criminal matter.

XIV. And be it further enacted by the authority aforesaid, that if the said justices in their sessions shall not be attended, at the time of convicting such offender or offenders as aforesaid, by some proper officer of his Majesty's land forces or fleet, it shall and may be lawful for the said justices to adjourn themselves to some other convenient day, and to give such directions as they shall think proper for securing such offenders as aforesaid, and to cause notice to be given to any such officer of the day and place of such adjournment; and such officer is hereby required to attend, or appoint some other person to attend, the said justices at such adjournment, and to receive such persons as they shall adjudge or order to be so delivered as aforesaid, in case such officer shall approve of such person or persons as able and proper to serve his Majesty in manner aforesaid.

XV. And it is hereby further enacted by the authority aforesaid, that it shall and may be lawful for the said justices to impose upon any gaoler, or keeper of any house of correction, or of any prison, who shall suffer any person, committed to his custody in pursuance of this act, to escape, or upon any constable, headborough, tithingman, or parish or town officer, for every wilful neglect or default in the execution of any warrant, order, or precept, to them, or any of them, directed in pursuance of this act, a fine not exceeding ten pounds, and to cause every such fine to be levied by distress and sale of the offender's goods, rendering the overplus (if any) to the owners, and to pay the said fine to the informer or informers.

XVI. And be it further enacted by the authority aforesaid, that the justices, upon such conviction as aforesaid, and delivery of such persons to such officer or officers receiving such persons as aforesaid, shall cause the second and sixth sections of the articles of war against mutiny and desertion to be read to the person so to be delivered as aforesaid, in the presence of the said justices; and the said justices shall tender to every such person the oath mentioned in the third section of the articles of war; and the said justices shall, and they are hereby required forthwith to certify under their hands, that such person or persons is or are ordered and adjudged to serve his Majesty, setting forth the name, age, parish, and last place of abode, of him or them respectively, if known, and that the second and sixth sections of the articles of war against mutiny and desertion were read to him or them, and that he or they had taken the oath mentioned in the said articles of war, or had refused to take the said oath; and

and shall deliver such certificate, together with such man or men, to the said officers or persons appointed to receive them, and such man or men shall thereupon be deemed and taken to be enlisted, to all intents and purposes whatsoever, and shall and may be proceeded against as if he or they had taken the said oath according to the said articles of war; and the said justices shall also forthwith cause an entry or memorial to be made, in a book or books to be kept by them, or by the clerks of the peace of the county or place, for that purpose, of the names of the men so delivered as aforesaid, the ages, parishes, and places of their last abode, if they can be known, and of the time and place when and where such men were delivered to the said officers or persons appointed to receive them, and the names of the officers or persons who received them, and for what regiment or company, or ship, they were so received; and shall cause true copies or duplicates of such entries, attested by the said justices or the clerk of the peace, within forty days after the delivering such men as aforesaid, to be transmitted into the office of the secretary at war, or into the office of the commissioners for executing the office of Lord High Admiral.

XVII. And, for the more effectually preventing any frauds or abuses that may be practised in the discharging of such persons, be it further enacted by the authority aforesaid, that no person who shall be ordered and adjudged to serve his Majesty as a soldier or as a sailor, by virtue of this act, and shall have been approved of as aforesaid, shall, on any account, during the term of five years, unless disabled within that time by unavoidable accident or bodily infirmity, be discharged from his Majesty's service; and any officer of his Majesty's land forces, marines, or sea service, who shall presume, knowingly and wilfully, to discharge any person so raised, levied, and delivered over, as aforesaid, contrary to this act, or shall, by false muster or certificate, or in consideration of a gratuity of any kind, or by any other collusive or evasive ways or means whatsoever, suffer or permit any such person to avoid the actual service hereby intended, every such officer shall, for such offence, be cashiered.

XVIII. And, for the better preventing the clandestine sale and disposal of coffee, tea, cocoa-nuts, chocolate, foreign brandy, or other foreign spirituous liquors, whereby the illegal importation and running of such goods is greatly encouraged, and that innocent persons may not unwarily be rendered liable to penalties, be it further enacted by the authority aforesaid, that, from and after the first day of *August*, one thousand seven hundred and seventy-nine, every druggist, grocer, chandler, coffee-house keeper, chocolate-house keeper, and all and every other person or persons, who shall be a seller of, or dealer in, coffee, tea, cocoa-nuts, or of any or either of them, or shall be a maker or seller of chocolate, shall cause to be painted or written in large legible characters over the door of each and every shop, coffee-house, chocolate house, and other place, by him, her, or them respectively made use of for the keeping coffee, tea, cocoa-nuts, or chocolate, the words *dealer in coffee, tea, cocoa-nuts, or chocolate*, as the case may be, upon pain of forfeiting the sum of two hundred pounds for every shop, coffee-house, chocolate-house, or place, which, from and after the said first day of *August*, one thousand seven hundred and seventy-nine, shall be so made use of by any such druggist, grocer, chandler, coffee-house keeper, chocolate-house keeper, or any other person or persons, who shall be a seller or dealer as aforesaid respectively, without having the said words painted or written thereon as aforesaid: and that, from and after the said first day of *August*, one thousand seven hundred and

cate, together with such men, shall be delivered to the proper officers, and they shall be thereupon deemed to be enlisted.

An entry to be made of the names, ages, and places of abode, &c. of the men so delivered, and of the names of the officers who received them, &c.

Persons adjudged to serve his Majesty by virtue of this act, (unless disabled by accident, &c.) shall not be discharged within five years, nor suffered to avoid actual service. Officers offending herein to be cashiered.

After *Aug. 1*, 1779, every druggist, grocer, or other person, who shall sell coffee, tea, or cocoa nuts, or make or sell chocolate, shall cause to be painted over the door of his shop, &c. the words *Dealer in Coffee, Tea, &c.* on penalty of 200*l.* and

every importer for sale, or

dealer in foreign spirituous liquors, shall cause to be painted over the outer door, or in the front of his house, &c. the words *importer of, or dealer in foreign spirituous liquors*, on penalty of 50*l*.

Additional penalty of 100*l*. on every dealer in tea, coffee, cocoa-nuts, or chocolate, and on every dealer in foreign spirituous liquors, respectively, who shall buy any of the said goods or liquors of any person not having the words aforesaid painted over the door of his shop, &c.

Certain cases enumerated in which neither the dealers in coffee, tea, cocoa-nuts, or chocolate,

nor the dealers in foreign spirituous liquors, shall be subject to the said penalty of 100*l*.

and seventy-nine; all and every importer for sale, or dealer in foreign brandy, arrack, rum, spirits, or other foreign strong waters, who shall sell the same, either by wholesale or retail, shall cause to be painted or written in large legible characters, over the outer door, or in the front, or on some conspicuous part of each and every house, shop, warehouse, storehouse, cellar, vault, and other places by him, her, or them respectively, made use of for the keeping of foreign brandy, or other foreign spirituous liquors, the words *importer of, or dealer in, foreign spirituous liquors*, upon pain of forfeiting, for every such shop, warehouse, storehouse, cellar, vault, or other place, which, from and after the said first day of *August*, one thousand seven hundred and seventy nine, shall be so made use of by any such importer, seller, or dealer respectively, without having the said words painted or written as is hereby directed, the sum of fifty pounds.

XIX. And be it further enacted by the authority aforesaid, that if any dealer or dealers in tea, coffee, cocoa nuts, or chocolate, shall buy or procure, or employ any person to buy for him, her, or them, or for his, her, or their use, any tea, coffee, cocoa-nuts, or chocolate, of any other person or persons than of a dealer in such commodities, over the door of whose shop, coffee-house, chocolate-house, and other place by him, her, or them respectively, made use for the keeping of coffee, tea, cocoa-nuts, or chocolate, shall be painted or written, as aforesaid, the words *dealer in coffee, tea, cocoa-nuts, or chocolate*, as the case shall be, every such dealer so offending shall forfeit and lose, for every such offence, the sum of one hundred pounds, over and above all former penalties; and if any importer or dealer in foreign spirituous liquors shall buy or procure, or employ any person to buy for him, her, or them, or for his, her, or their use, any foreign spirituous liquors of any other person than of an importer or dealer, over the door of whose shop, warehouse, storehouse, cellar, vault, and other place, by him, her, or them respectively, made use of for the keeping of foreign brandy, and other foreign spirituous liquors, shall be written or painted, as aforesaid, the words *importer of, or dealer in, foreign spirituous liquors*; every such importer or dealer so offending shall forfeit, for every such offence, the sum of one hundred pounds, over and above all former penalties.

XX. Provided always, that no such dealer in coffee, tea, cocoa-nuts, or chocolate, shall be subject to the said penalties of one hundred pounds for or by reason of any purchase or transfer of any tea, coffee, or cocoa-nuts, whilst the same shall remain in the respective warehouses wherein the same shall be lodged and put, according to the directions of an act, made in the tenth year of the reign of his late Majesty King *George* the first; nor by reason of any purchase of any tea, coffee, or cocoa-nuts, or chocolate, at any sale or sales made by the direction of the *East-India* company, or of the commissioners of customs or excise respectively; or at any sale made of any tea, coffee, or cocoa-nuts, sold for the benefit of the insurers or proprietors thereof, and which may be sold free of duty to defray the charges of salvage; nor by reason of any first purchase of any prize teas: nor shall any such dealer in foreign spirituous liquors be subject to the said penalty of one hundred pounds by reason of the purchase of any foreign spirituous liquors, whilst the same remain on board the ships in which the same were lawfully imported, or on the quays upon which they shall have been lawfully landed; nor to the purchase of any rum whilst the same remains in any warehouse wherein the same shall have been

been put, according to the directions of the act of the fifteenth and sixteenth years of the reign of his late Majesty King *George* the second; nor to the purchase of any arrack whilst the same remains in the warehouses of the united company of merchants of *England* trading to the *East-Indies*; nor to the purchase of any prize foreign spirituous liquors; nor to the purchase of any foreign spirituous liquors sold for the benefit of the insurers or proprietors thereof, and which may be sold free of duty to defray the charges of salvage; any thing herein-before contained to the contrary notwithstanding.

XXI. And be it further enacted by the authority aforesaid, that if, at any time after the said first day of *August*, one thousand seven hundred and seventy-nine, any person or persons whatsoever, other than such as shall have duly made entry, at the proper offices of excise, of the places by them respectively made use of for keeping of coffee, tea, cocoa-nuts, or chocolate, or for the keeping of foreign brandy, or foreign spirituous liquors, shall paint or write, or cause to be painted or written, over the door, or in the front of any place to them respectively belonging, the words *dealer in coffee, tea, cocoa-nuts, or chocolate*, as the case shall be, or the words *importer of, or dealer in, spirituous liquors*, every person and persons respectively offending therein, shall forfeit and lose the sum of fifty pounds, and shall also be subject to the several penalties and forfeitures to which persons selling of, or dealing in, coffee, tea, cocoa-nuts, chocolate, or foreign spirituous liquors, without entry, are now subject unto.

Penalty on persons not having made proper entries at the excise office, who shall paint over their doors, &c. the words afore-mentioned.

XXII. And be it further enacted by the authority aforesaid, that if any person whatsoever, not being such importer or dealer as aforesaid, shall buy or procure, or employ any other to buy for him or her, any tea, coffee, cocoa-nuts, chocolate, foreign brandy, or any other foreign spirituous liquors, (save and except at such sales, and in such manner as is herein before provided and excepted) of any other person or persons than of such person or persons respectively over whose door, or in the front, or on some conspicuous part of whose house, shop, warehouse, storehouse, cellar, vault, or other place, such words shall be painted or written as aforesaid; every such person so buying, or so procuring or employing any other to buy for him, her, or them, any such goods as aforesaid, shall, for each offence, forfeit and lose the sum of ten pounds; and if the person or persons, who shall have sold any tea, coffee, cocoa-nuts, or chocolate, foreign brandy, or other foreign spirituous liquors, to any dealer therein, or to any other person or persons, contrary to the true intent and meaning of this act, shall, within twenty days next after such sale, and before any information has been lodged against him or them for such offence, discover and inform against the person or persons who bought, or who procured or employed any other to buy for him, her, or them, such tea, coffee, cocoa-nuts, or chocolate, foreign brandy, or other foreign spirituous liquors, as aforesaid, every such person so discovering and informing shall thereupon be discharged and indemnified from all penalties to which, at the time of such information given, he might be liable, for or by reason of such his own offence.

If any person, not being such importer or dealer as aforesaid, shall buy any tea, coffee, &c. or foreign spirituous liquors, (except as before excepted), of any person not having the afore-mentioned words painted over his door, &c. he shall forfeit 10/.

If the seller of any tea, &c. contrary to this act shall, within 20 days, and before any information has been lodged against him, inform against the buyer, the said seller shall be indemnified from all penalties for his own offence.

XXIII. And whereas by an act, made in the nineteenth year of the reign of his late Majesty King *George* the second, intituled, *An act for the further punishment of persons going armed or disguised in defiance of the laws of customs or excise; and for indemnifying offenders against those laws upon the terms in this act mentioned; and for the relief of officers of the customs in informations upon seizures*; and which said act was to continue in force for

Recital of an act 19 Geo. II.

All the rules, penalties, and rewards, in the recited act contain'd, relative to the surrender, and harbouring, &c. of the offenders therein mentioned, are continued by the several acts made for continuing the said recited act.

All foreign thread lace, imported after Aug. 1, 1779, to be marked at each end of every piece.

All persons possessed of foreign thread lace may, on or before Feb. 1, 1780, bring the same to the nearest custom-house and have it marked, on making oath that the import duties were paid, &c.

the space of seven years, and from thence to the end of the then next session of Parliament; and which, by several subsequent statutes, of the twenty-sixth and thirty-second years of the reign of his said late Majesty, and the fourth, eleventh, and eighteenth years of the reign of his present Majesty, was further continued until the twenty-ninth day of *September*, one thousand seven hundred and eighty-five, and from thence to the end of the then next session of Parliament; persons charged with being guilty of offences in the said act mentioned and prescribed, were required to surrender themselves within a time limited by the said act, and that on neglect or refusal of surrender, such persons were to be adjudged, deemed, and taken to be convicted and attainted of felony: and whereas doubts have arisen whether the methods and orders in the said act directed and prescribed, relative to the apprehending and harbouring the offenders therein mentioned, or for causing such offenders to surrender, are or were re-enacted and continued by the said several acts: Now, to put an end to such doubts, be it enacted and declared by the authority aforesaid, that all and every the methods, orders, directions, rules, proclamations, penalties, punishments, rewards, matters, and things, provided, ordered, settled, directed, imposed, given, and required, by the said act of the nineteenth year of the reign of his said late Majesty, relative to the surrender, proclaiming, apprehending, harbouring, and punishing such offenders, was, were, and are continued and re-enacted by the said several acts, made in the twenty-sixth and thirty-second years of the reign of his said late Majesty, and in the fourth, eleventh, and eighteenth years of the reign of his present Majesty, and the same may be lawfully exercised, practised, applied, used, and imposed, in regard to all and every person and persons that offend, or shall in future offend, against the said act of the nineteenth year of his said late Majesty.

XXIV. And it is hereby further enacted by the authority aforesaid, that all foreign thread lace which, from and after the first day of *August*, one thousand seven hundred and seventy-nine, shall be imported into this kingdom, shall, after the same hath been entered at the custom-house, and before it shall be discharged by the officers, and delivered into the custody of the importer, or his agent, be marked or sealed at each end of every piece, with such mark or seal, and by such officer or officers, as the respective commissioners of the customs in *Great Britain* shall direct and appoint for that purpose.

XXV. And it is hereby further enacted by the authority aforesaid, that if any person or persons, having in his, her, or their custody or possession, in any part of this kingdom, for sale, any foreign thread lace so directed to be marked or sealed as aforesaid, shall, on or before the first day of *February*, one thousand seven hundred and eighty, bring or cause such lace to be brought to the custom-house for the port nearest to the place where such lace shall be, and shall make proof on oath before the collector and comptroller, or other principal officer of the customs at such port (which oath such collector and comptroller, or other officer, is and are hereby required to administer without fee or reward), that the legal duties due and payable to his Majesty were paid upon the importation of such lace, if the same was imported by him, her, or them, or that such lace was purchased by such person or persons having possession thereof) in a legal fair way of trade, and that he, she, or they, verily believe the legal duties due and payable to his Majesty have been duly paid for the same, mentioning the time when, and the port where, such

such lace was imported, or the time when, and of whom, such lace was purchased, as the case may be, such lace shall be thereupon, without fee or reward, marked or sealed at each end of every piece with such mark or seal, and by such officer or officers, as the respective commissioners of the customs in *Great-Britain*, or any three or more of them, shall direct and appoint for that purpose.

XXVI. And be it further enacted by the authority aforesaid, that, from and after the said first day of *August*, one thousand seven hundred and seventy-nine, every person intending to export any such foreign thread lace which shall have been marked or sealed pursuant to the directions of this act, shall, before such lace is shipped in order to be exported, give notice to the proper officer or officers, to be appointed for that purpose by the respective commissioners of the customs in *Great-Britain*, when and where he will pack up the same in order to be exported; and the said commissioners of the customs are hereby impowered and required to cause such officer or officers to take care that such marks or seals be taken off from every piece so intended to be exported, without fee or reward; and no person shall be intitled to the drawback allowed upon the exportation of such lace, unless he shall have given such notice as herein-before is directed, and until such marks or seals shall be taken off by the proper officer or officers as aforesaid.

Persons intending to export such lace, to give notice to proper officer,

who is to see that the marks are all taken off; otherwise no drawback to be allowed.

XXVII. And be it further enacted by the authority aforesaid, that, from and after the first day of *February*, one thousand seven hundred and eighty, in case any foreign thread lace shall be found in any shop, warehouse, or other place whatsoever, upon land, within this kingdom, not being marked or sealed, as herein-before is directed, upon both ends of every whole and entire piece, or upon one end of every remnant of such lace, the same shall be forfeited and lost, and shall and may be seized by any officer or officers of the customs, and shall and may be prosecuted, recovered, and disposed of in the same manner, and by the same rules and regulations, as foreign thread lace, clandestinely imported and run into this kingdom, may be prosecuted, recovered, and disposed of, by any law now in force.

All foreign thread lace found in this kingdom, after *Feb. 1*, 1780, not marked as aforesaid, shall be forfeited.

XXVIII. And be it further enacted by the authority aforesaid, that, if any person or persons shall at any time forge or counterfeit any mark or seal, to resemble any mark or seal which shall be provided or used in pursuance of this act, or shall forge or counterfeit the impression of any such mark or seal upon any goods required by this act to be marked or sealed, or shall sell, or expose to sale, or have in his, her, or their custody or possession, any such foreign thread lace with a counterfeit mark or seal thereon, knowing the same to be counterfeited; all and every such offender and offenders, and his, her, and their aiders, abettors, and assistants, shall, for every such offence, forfeit the sum of one hundred pounds, one moiety to his Majesty, and the other moiety to such officer or officers of the customs as shall sue and prosecute for the same; and such offender and offenders shall also be adjudged to stand in the pillory, in some publick place, for the space of two hours.

Penalty on counterfeiting any mark or seal used in pursuance of this act, or on having in possession any foreign thread lace marked or sealed with such counterfeit.

XXIX. And whereas, at the same time that the laws for securing the revenues of customs and excise ought to be enforced, for the sake of the fair trader, and the honour and dignity of government, it may be proper to pardon such of those who have been heretofore guilty of such illegal practices, who are desirous to make such atonement for their past offences, by dedicating themselves to the service of their King and

Every person who, before *June 1, 1779*, shall have been guilty of any offence against the laws of the

customs or excise, and for which no prosecution has been commenced, &c. is indemnified by this act, on the conditions following; *wideli-*

That, before Sept. 29, 1779, and before he shall be arrested for such offence, he enter himself to serve as a soldier or sailor for three years, and do duty as such; and shall also, before Sept. 29, 1779, register his name, &c. with the clerk of the peace, and sign such register.

Form of entry.

Clerk of the peace to transmit to commissioners of customs, &c. an

and country, be it therefore enacted by the authority aforesaid, that every person who, before the first day of *June*, one thousand seven hundred and seventy-nine, shall have been guilty of illegal running, loading, unshipping, concealing, receiving, or carrying, any wool, prohibited goods, wares, or merchandizes, or any foreign goods liable to the payment of duties of customs or excise, (the same duties not having been paid or secured), or of aiding or assisting therein, or shall have been armed with fire-arms, or other offensive arms or weapons, in order to be aiding or assisting any such offenders as have been guilty of receiving such goods, wares, or merchandizes, or such foreign goods as aforesaid, where duties had not been paid for or secured, after seizure from the officers of the customs or excise, or of any other act or matter whatsoever whereby persons may be deemed and taken to be runners of foreign goods and commodities, within the intent and meaning of any law now in force; or of hindering, opposing, obstructing, wounding, or beating, any officer or officers of the customs or excise, in the execution of his or their office or duty, or of aiding or assisting therein; shall be, and are, by the authority of this present act, acquitted, indemnified, released, and discharged, against the King's Majesty, his heirs and successors, or officers of the customs or excise, and every of them, and all and every other person and persons, of and from all and every the said offences, concerning which no suit or information, or prosecution, shall have been commenced, or composition made or offered, before the said first day of *June*, one thousand seven hundred and seventy-nine, upon the following terms and conditions; (that is to say), that he do, before he shall be arrested for the same, and before the twenty-ninth day of *September*, one thousand seven hundred and seventy-nine, enlist or enter himself with some commission officer of his Majesty's land forces or fleet, to serve as a soldier or sailor in the army or fleet, and do, for three years at least, from the time of such enlisting or entry, actually and *bona fide* serve and do duty as such in the said army or fleet; and shall also, before the said twenty-ninth day of *September*, one thousand seven hundred and seventy-nine, register his name, employment, and usual place of abode, with the clerk of the peace of the county, riding, or division, where he resides, in a book which is hereby directed to be kept by the said clerk among the records of the sessions for the said county, riding, or division, for this purpose; and shall sign such register, signifying that he claims the benefit of this act, and that he has enlisted or entered himself with a certain commission officer, by the name of his Majesty's land forces or fleet, as the case shall be, to serve as a soldier or sailor, which entry shall be in the following form:

A. B. of

claims the benefit of An act of the nineteenth year of his Majesty King George the third, and has entered himself with C. D. a commission officer of his Majesty's land forces (or fleet), and has registered his name in the book, kept by the clerk of the peace of this county, (riding, or division), this

Day of

pursuant to the directions of the said act.

For which entry or register, there shall be paid the clerk of the peace for such county, riding, or division, one shilling, and no more; and that

that the said clerk of the peace shall, immediately after the said twenty-ninth day of *September*, one thousand seven hundred and seventy-nine, transmit to the commissioners of the customs and excise an exact account of all the persons who have, by such entry or register as aforesaid, intitled themselves to claim the benefit of this act.

account of all persons who have registered their names.

XXX. Provided always, that every person who shall make such entry, and claim the benefit of this present act as aforesaid, and shall afterwards be guilty of, or commit any of the like offences as those herein-before mentioned, or hereby intended to be acquitted, released, and discharged, or shall at any time after desert from the said service, or, within the said term of three years, procure his discharge therefrom, shall be subject and liable to be prosecuted, not only for on in respect of such new offence, but shall also be subject and liable to all the same penalties, pains, and forfeitures, as he would have incurred or been subject and liable to, in case this indemnity had never been given; any thing herein contained to the contrary notwithstanding.

Penalty on persons claiming the benefit of this act, who shall afterwards be guilty of the like offences, or who shall desert, &c.

XXXI. Provided also, that if any officer of his Majesty's land forces or navy shall, by false muster or certificate, or by any other collusive or evasive ways or means whatsoever, suffer or permit such person or persons to avoid the actual service as aforesaid, such person shall not only lose the benefit of this act, but every such officer shall suffer the penalty of five hundred pounds.

Penalty on officer suffering such persons to avoid actual service

XXXII. And be it further enacted by the authority aforesaid, that in case any officer of the customs or excise shall not use his best endeavours to seize any tea, coffee, foreign brandy, or other foreign spirituous liquors liable to forfeiture; and which it shall be the duty of such officer to seize; or to stop, detain, and carry and convey before one or more justice or justices of the peace, any person or persons whom such officer is hereby authorised to stop, detain, and carry and convey before one or more justice or justices of the peace; that then, and in any of the said cases, it shall and may be lawful to and for any justice or justices of the peace residing near to the place where such officer shall make default in the performance of his duty, upon complaint thereof made to such justice within three months after such default, to examine into the truth of such complaint upon the oath of credible persons, which oath such justice is hereby authorised to administer; and if it shall appear to such justice that there is a reasonable ground for such complaint, then such justice is hereby required to transmit the said complaint, together with the examinations taken before him thereon, unto the commissioners of the customs, if the officer complained against shall belong to the customs; and if such officer shall belong to the excise, then unto the commissioners of excise; which commissioners of the customs and excise respectively are hereby required to make enquiry, by such ways and means as to them shall seem meet, into the truth of the said complaint; and in case they think fit on the ground thereof to dismiss the officer, against whom such complaint shall be made, from his Majesty's service, then such officer is hereby made incapable of executing any office in his Majesty's revenue of customs or excise for the future: provided nevertheless, that no person shall be compelled to go above five miles from the usual place of his abode to be examined before any justice of the peace upon any complaint to be made to him as aforesaid.

Any justice, on complaint made of any officer for neglect of duty, may examine into the same;

and if there appear reasonable grounds of complaint, the justice shall transmit the complaint, with the examinations taken before him, to the commissioners, &c. who may dismiss the officer, &c.

XXXIII. And be it further enacted, that no person who shall be prosecuted or punished by any of the provisions in this act, shall be li-

No person prosecuted under this act, liable to

any other
prosecution
for the same
offence.

Penalties and
forfeitures
how to be re-
covered and
applied.

Limitation of
actions.

General issue

Treble costs.

able to be prosecuted or punished for the same offence by any other act or acts; any thing therein contained to the contrary notwithstanding.

XXXIV. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, (not otherwise hereby directed), shall be sued for, levied, and recovered, or mitigated, by such ways, means, or methods, as any fine, penalty, or forfeiture, is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty, and forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform, sue for, or discover the same.

XXXV. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of, or by colour of, this act, or of any matter or thing in this act contained, such action or prosecution shall be commenced within the space of three months after the offence shall be committed; and such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, for his and their defence, and that the same was done in pursuance and by authority of the said act: and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as the defendant or defendants hath or have in other cases by law.

Anno vicefimo

GEORGE III. Regis.

C A P. XXXV.

An Act for granting to His Majesty additional Duties upon Malt, and upon Low Wines and Spirits made for home Consumption, and upon foreign Spirits imported into Great-Britain, and upon the Produce of the said several Duties; and for granting a Duty on Licences to be taken out by all Persons trading in, vending, or selling of, Coffee, Tea, or Chocolate.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great-Britain, in Parliament assembled, being desirous, by the most easy and effectual ways and means, to raise the necessary supplies for defraying your Majesty's publick expences, have freely and voluntarily resolved to give and grant, and by this act do give and grant unto your Majesty, the several duties herein-after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that, from and after the thirtieth day of May, one thousand seven hundred and eighty, there shall be raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon all malt, the rates, duties, and malt impositions, herein-after mentioned, that is to say,

Preamble.

After May
30th, 1780,
the following
additional
duties to be
laid on
malt; *vide*
licet,

For and upon every bushel of malt which at any time or times shall be made of barley, or any other corn or grain, within that part of Great-Britain called England, Wales, and the Town of Berwick upon Tweed, by any person or persons whomsoever, whether the same shall be or not be for sale, the sum of sixpence, and so proportionably for any greater or less quantity; to be paid by the maker or makers thereof respectively, over and above all other rates, duties and impositions, charged or chargeable thereupon, or that may be payable for the same:

6d. per bushel
on all malt
made in Eng-
land, Wales,
or Berwick;

And for and upon every bushel of malt, which are at any time or times shall be made of barley, or any other corn or grain, within that part of Great-Britain called Scotland, by any person or persons whatsoever, whether the same shall be or not be for sale, the sum of threepence and so proportionably for any greater or less quantity; to be paid by the maker or makers thereof respectively, over and above all other rates, duties, and impositions, charged or chargeable thereupon, or that may be payable for the same;

3d. per bushel
on all malt
made in Scot-
land;

And for and upon every bushel of malt which at any time or times shall be brought from Scotland into England, Wales, or the town of Berwick upon Tweed, the sum of three-pence, and so proportionably for any greater or less quantity; over and above the duty herein-before granted upon

and 3d. per
bushel on all
malt import-
ed from Scot-
land into Eng-
land, &c.

6d. per bushel
to be paid by
maltsters, re-
tailers of
malt, &c. for
the stock of
malt in hand
on May 30,
1780, in Eng-
land and
Wales; and
3d per bushel
in Scotland;

To be paid in
three separate
payments.

Regulations
relative to
such contracts
for sale of
malt as will
not be fulfill-
ed before May
30, 1780.

All the pow-
ers contained
in former acts
for collecting
and recover-
ing, &c. the
duties on
malt, to be in
force for col-
lecting and
recovering
the new
duties.

upon malt made in *Scotland*, and all other rates, duties, and impositions, charged or chargeable thereupon, or that may be payable for the same.

II. And be it further enacted by the authority aforesaid, that there shall also be raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon every bushel of malt, whether ground or unground, made of barley, or of any other corn or grain, belonging to any maltster or maker of malt for sale, seller or retailer of malt, brewer, distiller, innkeeper, victualler, or vinegar-maker, either in his, her, or their custody or possession, or in the custody or possession of any other person or persons whatever in trust for him, her, or them, or for his, her, or their use, benefit, or account, upon the said thirtieth day of *May*, one thousand seven hundred and eighty, the sum of sixpence, in that part of *Great-Britain* called *England, Wales*, and the town of *Berwick upon Tweed*, and the sum of three-pence in that part of *Great Britain* called *Scotland*, and so proportionably for any greater or lesser quantity; to be paid by the person or persons respectively possessed of such malt, over and above all other rates, duties, and impositions, charged or chargeable thereupon, or that may be payable for the same.

III. Provided always, that the said additional duty hereby directed to be imposed, raised, and satisfied to his Majesty on the said malt, which shall be in the possession of any such persons as are herein-before described, on the said thirtieth day of *May*, shall be collected and paid in manner following; that is to say, one third part thereof on the thirtieth day of *June*, one other third part thereof on the thirty-first day of *July*, and the remaining third part thereof on the thirtieth day of *August*, one thousand seven hundred and eighty.

IV. And whereas several maltsters, who have sold or contracted for the sale of malt, may not have delivered the same to the buyers thereof, before the said thirtieth day of *May*, one thousand seven hundred and eighty, and it is reasonable that such buyers should reimburse to the said maltsters all such money as they shall have paid for the duty charged thereon by virtue of this act; be it therefore enacted by the authority aforesaid, that, in all cases where any person shall have sold or contracted for the sale of any malt, and shall not have delivered the same to the buyer, or person who shall have contracted for the purchase thereof before the said thirtieth day of *May*, one thousand seven hundred and eighty, every such sale and contract shall, and is hereby declared to be as valid and effectual as if this act had not been made; and the buyer or person who shall have contracted for the purchase of any such malt shall, and is hereby required, at the time of the delivery thereof, to pay to the person who shall have sold or contracted for the sale of such malt, (over and above the price agreed to be given for the same) all such money as shall have been charged for the duty thereon by virtue of this act.

V. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, exemptions, deductions, bounties, penalties and forfeitures, clauses, matters, and things, which in and by an act, made in the thirty-third year of the reign of his late Majesty King *George the second*, intituled, *An Act for granting to his Majesty several duties upon malt; and for raising the sum of eight millions by way of annuities and a lottery, to be charged on the said duties and to prevent the fraudulent obtaining of allowances in the gauging of corn making into malt; and for making forth duplicates of exchequer bills, tickets, certificates, receipts, annuity orders, and other orders lost, burnt, or otherwise destroyed; or as are contained in any other act or acts of Parliament* in

in the said act mentioned or referred unto, or any of them, are provided, settled, established, prescribed, or directed, for managing, ascertaining, securing, compounding, raising, collecting, levying, recovering, paying, allowing, repaying, adjusting, and settling, the duties thereby granted, or to the payment of rents payable in malt, or according to the price of malt, other than in such cases for which other directions are prescribed by this act, shall be exercised, practised, applied, used, and put in execution, in and for the managing, ascertaining, securing, compounding, raising, collecting, levying, recovering, paying, allowing, repaying, adjusting, and settling, the several and respective rates, duties, and impositions, by this act granted upon malt, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, directions, rules, methods, exemptions, deductions, bounties, penalties, and forfeitures, clauses, matters, and things, were particularly repeated and again enacted in the body of this present act.

VI. And, for the better encouragement of common brewers and makers of beer or ale for sale, and to the end that no such brewer or maker of beer or ale may be under the necessity to take any more in the price thereof, upon the retail of the same, than according to the usual rates and prices, be it enacted by the authority aforesaid, that, from and after the said thirtieth day of *May*, one thousand seven hundred and eighty, there shall be paid and allowed, out of the monies to arise by the said duties on malt, to every common brewer, or other person or persons who brew beer or ale, and sell or tap out the same, publickly or privately, over and above all other allowances already given by any law now in force, the several and respective allowances herein-after mentioned; that is to say,

Certain allowances to be made to common brewers out of the duties on malt; *videlicet*,

The sum of one shilling and four-pence, upon every barrel of beer or ale, above six shillings the barrel, exclusive of the duties of excise, brewed by the common brewer, or by any other person or persons who doth or shall sell or tap out beer or ale, publickly or privately, within the cities of *London* and *Westminster*, or within the limits of the weekly bills of mortality, and returned by the gauger; and so in proportion for any greater or less quantity:

Upon every barrel of beer or ale above 6s. value, 1s. 4d. within *London* and *Westminster*, and the bills of mortality;

The sum of one shilling and eight-pence, upon every barrel of beer or ale, above six shillings the barrel, exclusive of the duties of excise, brewed by the common brewer or by any other person or persons who doth or shall sell or tap out beer or ale, publickly or privately, in *England*, *Wales*, or the town of *Berwick upon Tweed*, not within the said cities of *London* and *Westminster*, nor within the weekly bills of mortality, and returned by the gauger; and so in proportion for any greater or less quantity:

and in all other parts of *England*, *Wales*, or *Berwick*, 1s. 8d. per barrel:

The sum of four-pence upon every barrel of beer or ale, of six shillings the barrel or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale, publickly or privately, throughout *England*, *Wales*, and the town of *Berwick upon Tweed*, and returned by the gauger; and so in proportion for any greater or less quantity:

upon every barrel of beer or ale sold for 6s. or under, 4d. per barrel:

Upon every
barrel brewed
in *Scotland*,
above 6s. va-
lue, 10d.

The sum of ten-pence, upon every barrel of beer or ale, above six shillings the barrel, exclusive of the duties of excise, brewed by the common brewer, or by any other person or persons who doth or shall sell or tap out beer or ale, publickly or privately, within that part of *Great Britain* called *Scotland*, and returned by the gauger; and so in proportion for any greater or less quantity:

upon every
barrel of two-
penny ale, 6d.

The sum of sixpence, upon every barrel of twopenny ale, mentioned and described in the seventh article of the treaty of union, brewed within that part of *Great Britain* called *Scotland*, and returned by the gauger; and so in proportion for any greater or less quantity:

and upon
every barrel
sold for 6s. or
under, 3d.

And the sum of three-pence, upon every barrel of six shillings beer or ale, or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale, publickly or privately, within that part of *Great Britain* called *Scotland*, and returned by the gauger; and so in proportion for any greater or less quantity:

Which said several respective allowances for the said beer or ale, so brewed as aforesaid, shall be paid at the end of every four months respectively, after the duties shall have been paid for the same, and not sooner.

Common
brewers, four
months after
payment of
the duties for
any beer or
ale brewed
after *May* 30,
1780, on pro-
ducing a cer-
tificate there-
of to the col-
lector of ex-
cise,

shall be forth-
with paid the
allowances
before men-
tioned.

VII. And be it further enacted by the authority aforesaid, that if any common brewer, or other person or persons who brew beer or ale, and sell or tap out the same, publickly or privately, shall by himself or themselves, or by his or their agent or agents, at any time after the end of four months after he or they shall have paid the duties for any beer or ale by him or them brewed after the said thirtieth day of *May*, one thousand seven hundred and eighty, produce to, and leave with, the collector of excise of the county, shire, stewartry, or place, where the beer or ale, for which the allowances are by this act directed to be made, was brewed, and where the duties were paid for the same, a certificate or certificates from the officer who received the said duties, that the duties charged or chargeable upon the said beer or ale have been actually paid, and that the same beer or ale was brewed since the said thirtieth day of *May*, one thousand seven hundred and eighty, (which certificate the said officer is hereby required to give *gratis*); then, and in every such case, the said collector shall, out of the monies arising from the duties by this act imposed upon malt, forthwith pay to the person producing the said certificate, for every barrel of beer or ale mentioned therein, the respective allowances by this act in such case directed to be made; and in case the said collector shall not have sufficient money in his hands, arising by the duty by this act imposed upon malt, to pay the same, then the respective commissioners for the said duty are hereby required to pay the said allowances out of the said duty upon malt arising by this act; and if at any time it shall happen that the said respective commissioners shall not have in their hands monies, arising by the said duty, sufficient to pay the said allowances, then, and in every such case, the said respective commissioners shall pay the said allowances out of any monies then in their hands.

VIII. Provided

VIII. Provided always, and it is hereby enacted by the authority aforesaid, that whatever sum or sums of money shall be so paid by the respective commissioners, shall be replaced to the fund or funds from which the same was borrowed, out of the first monies that shall arise and be received from and upon account of the duty on malt by this act imposed, in preference to all other payments whatever.

Monies borrowed from any other fund to pay the aforesaid allowances, how to be replaced.

IX. And be it further enacted by the authority aforesaid, that, from and after the thirtieth day of May, one thousand seven hundred and eighty, there shall be raised, levied, collected, and paid unto his Majesty, his heirs and successors, throughout the kingdom of *Great-Britain*, for the several kinds of spirituous liquors herein-after mentioned, specified, and enumerated, which shall be made in *Great-Britain* for home consumption, or imported into *Great-Britain* from parts beyond the seas, over and above all duties, charges, and impositions, by any former act or acts of Parliament thereupon respectively set, rated, and imposed, the several additional rates and duties of excise herein-after mentioned and expressed; that is to say,

After May 30, 1780, the following additional duties to be laid on spirituous liquors made in *Great-Britain* for home consumption, or imported from abroad; videlicet,

For every gallon of low wines and spirits of the first extraction, made or drawn in *Great Britain*, for home consumption, from any sort of drink or wash, brewed or made from any sort of malt or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers or makers thereof, one penny :

Low wines or spirits of the first extraction, made from malt or corn, or brewers wash, &c. 1d. per gallon :

For every gallon of strong waters, or *Aqua Vitæ*, made for sale, for home consumption, of the materials aforesaid, or any of them, to be paid by the distillers or makers thereof, three-pence :

Strong waters, or *Aqua Vitæ*, made of the materials aforesaid, 3d. per gallon.

For every gallon of low wines or spirits of the first extraction, made or drawn in *Great Britain*, for home consumption, from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, three-pence :

Low wines or spirits of the first extraction, made from foreign materials, &c. 3d. per gallon :

For every gallon of spirits, made or drawn in *Great Britain*, for home consumption, from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, two-pence :

Spirits, made of the aforesaid materials, 2d. per gallon :

For every gallon of low wines or spirits of the first extraction, made or drawn, for home consumption, from cyder, or any sort or kind of *British* materials, (except those before mentioned), or any mixture therewith, to be paid by the distillers or maker thereof, one penny three farthings :

Low wines or spirits of the first extraction, made from cyder, &c. 1d. 3q. per gallon :

For every gallon of spirits, made for sale, for home consumption, from cyder, or any sort or kind of *British* materials, (except those before mentioned), to be paid by the distillers or makers thereof, two-pence :

Spirits, made from cyder, &c. 2d. per gallon :

For every gallon of single brandy spirits, or *Aqua Vitæ*, imported into *Great-Britain* from beyond the seas, to be paid by the importer before landing, one shilling :

Single brandy, &c. imported, 1s. per gallon :

For every gallon of brandy spirits, or *Aqua Vitæ*, above proof, commonly called *Double Brandy*, imported into *Great-Britain* from beyond the seas, to be paid by the importer before landing, two shillings.

Double brandy, 2s. per gallon.

X. And,

Duties on spirits made in, or imported into, England, &c. to be under the management of the commissioners of excise in England;

and those made in, or imported into Scotland, to be under the commissioners in Scotland.

Monies arising by the said duties to be paid into the Exchequer apart from all others.

Additional duties on rum, &c. to be paid as the former duties.

An additional duty of 5 per cent. to be laid on all the before-mentioned duties;

which shall be collected and paid, &c. agreeable to 19 Geo. III. cap. 25.

After July 5, 1780, ss. to be paid for every licence for selling coffee, tea, or chocolate;

X. And, for the better ascertaining, charging, collecting, raising, levying, and securing, the additional rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein, be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made and manufactured in, or imported into, *England, Wales, or Berwick upon Tweed*, shall be under the receipt and management of the commissioners of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon spirituous liquors made and manufactured, or imported into *Scotland*, shall be under the receipt and management of the commissioners of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties in *Great-Britain*, or any part thereof, (the necessary charges of raising and accounting for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the publick revenue, subject and liable to the uses and purposes herein-after mentioned.

XI. Provided always, and be it enacted by the authority aforesaid, that the additional rate or duty hereby charged upon rum or spirits, of the growth, produce, or manufacture of the *British* sugar plantations, imported into this kingdom, shall be paid and payable in such manner only, and under such regulations and restrictions, as the rates and duties of excise heretofore charged on such rum or spirits are now by law paid and payable.

XII. And be it further enacted by the authority aforesaid, that the several additional duties herein-before granted on malt, on low wines and spirits made for home consumption, and on spirituous liquors imported into *Great-Britain*, shall be moreover subject and liable to an additional duty or impost of five pounds *per centum* on the produce and amount thereof; and that such additional duty or impost shall be raised and levied, collected and paid, in the same manner, and under the same rules, regulations, powers and authorities, ways and means, penalties and forfeitures, as the additional duty or charge of five pounds *per centum*, granted to his Majesty by an act made in the last session of Parliament, (intituled, *An Act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in Great-Britain*), are directed to be collected and paid; and all monies arising by the additional duty or impost of five pounds *per centum*, by this act imposed, (the necessary charges of raising and accounting for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the publick revenues, subject and liable to the uses and purposes herein-after mentioned.

XIII. And, for the more effectual raising the said supply granted to his said Majesty, be it further enacted by the authority aforesaid, that, from and after the fifth day of *July*, one thousand seven hundred and eighty, there shall be paid unto his Majesty, his heirs and successors, a duty of five shillings for any licence to be taken out, in manner herein-after mentioned, by each person trading in, selling or vending, coffee, tea, or chocolate, or either of them.

XIV. And

XIV. And be it further enacted by the authority aforesaid, that, from and after the fifth day of *July*, one thousand seven hundred and eighty, no person or persons whatsoever, who now, or at any time or times hereafter, doth or shall trade in, sell or vend, any coffee, tea, or chocolate, shall presume, by him, her, or themselves, or by any other person or persons whatsoever, employed by him, her, or them, for his, her, or their benefit, either publickly or privately, to trade in, sell or vend, any coffee, tea, or chocolate, or either of them, without first taking out a licence for that purpose in manner herein-after mentioned, before he, she, or they, shall trade in, sell or vend, any coffee, tea, or chocolate; for which licence he, she, or they, shall, immediately upon taking out thereof, pay down for the same the sum of five shillings, in manner following; that is to say, if such licence be taken out within the limits of the chief office of excise in *London*, then such licence shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duties of excise for the time being, or of such person or persons as the commissioners of excise shall from time to time appoint for that purpose, and the duty for the same shall be paid at the chief office of excise in *London*; but if such licences shall be taken out in any part of *England* or *Wales* not within the said limits, then such licences to be granted under the hands and seals of the several collectors and supervisors of excise, within their respective collections and districts; and the said duty of five shillings shall be paid for the same to the collector of excise within whose collection such licence shall be so granted: and in case such licence shall be taken out within the limits of the city of *Edinburgh*, such licence shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being, or of such person or persons as the commissioners of excise in *Scotland* shall from time to time appoint for that purpose, and the duties for the same shall be paid at the chief office of excise in *Edinburgh*; but if such licence shall be taken out in any other part of *Scotland*, without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the duties for the same shall be paid to the collectors of excise within whose collection such licence shall be so granted; and such respective commissioners of excise, and the persons so to be appointed by them respectively, and also all such collectors, are hereby respectively authorised and required to grant and deliver such licences to the persons who shall apply for the same, upon their payment of five shillings for each licence.

and no person to sell any of the said goods without having taken out such licence.

Who shall grant such licences in *England*;

and who in *Scotland*.

XV. And be it further enacted by the authority aforesaid, that every person or persons who shall take out any such licence as aforesaid, is and are hereby required to take out a fresh licence ten days at least before the expiration of twelve calendar months after taking out the first licence, before he, she, or they do presume to trade in, sell or vend, any coffee, tea, or chocolate; and in the same manner to renew every such licence from year to year, paying down the like sum of five shillings for each and every new or renewed licence, in manner, and at the places and times before mentioned: and if any person or persons shall, after the said fifth day of *July*, one thousand seven hundred and eighty, presume or offer to trade in, sell or vend, any coffee, tea, or chocolate, without first taking out such licence, and renewing the same yearly in manner aforesaid, he, she, or they, shall respectively forfeit and lose the sum of twenty pounds for each offence.

How licences are to be renewed.

Penalty on selling coffee, &c. without a licence.

Persons in partnership not obliged to take out more than one licence for carrying on trade in one house, &c.

The duties on licences to be under the management of the commissioners of excise in *England* and *Scotland* respectively;

and to be paid into the Exchequer apart from all other duties.

A separate account to be kept in the auditor's office of all monies paid in by virtue of this act.

How to be applied.

In case the produce of the duties granted by this act, and other acts of this session, shall prove insufficient to pay the several annuities granted by the lottery act,

XVI. Provided always, that persons in partnership, and carrying on their trade or business of selling or vending coffee, tea, or chocolate, in one house or shop only, shall not be obliged to take out more than one licence in any one year, for carrying on such trade; and that no licence which shall be granted by virtue of this act, shall authorise or empower any person or persons, to whom the same shall be granted, to trade in, sell, or vend, any coffee, tea, or chocolate, in any other house or place, except in such houses, or places thereto belonging, wherein he, she, and they shall inhabit and dwell at the time of granting such licence.

XVII. And, for the better collecting, raising, levying, and securing, the duties by this act imposed on licences for dealing in, vending and selling, coffee, tea, or chocolate; be it further enacted by the authority aforesaid, that such of the said duties as are charged upon such licences in *England*, *Wales*, or the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and such of the said duties as are charged upon such licences in *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland* for the time being; which said several and respective commissioners of excise, or the major part of them, shall be his Majesty's commissioners for granting such licences; and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said licences, (the necessary charges of raising and accounting for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the publick revenues, subject and liable to the uses and purposes hereinafter mentioned.

XVIII. And be it further enacted by the authority aforesaid, that there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies arising from the said several rates and duties, and paid into the said receipts as aforesaid, shall be entered separate and apart from all other monies paid and payable to his Majesty, his heirs and successors, upon any account whatsoever; and the said money so paid into the said receipt of exchequer as aforesaid, shall, together with such other rates, duties, and revenues, as shall be granted by any act or acts of this session of Parliament for this purpose, be a fund for the payment of the several annuities, and all such other charges and expences as are directed to be paid and payable pursuant to an act of this present session of Parliament, (intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery.*)

XIX. And it is hereby enacted by the authority aforesaid, that if at any time or times it shall happen that the produce of the several duties granted by this act, together with the several other duties, revenues, and taxes, granted in this session of Parliament, for the payment of the several annuities of four pounds *per centum*, and of one pound sixteen shillings and three-pence *per centum*, in respect of twelve millions, borrowed in pursuance of an act of this present session of Parliament, (intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery.*) shall not be sufficient to pay and discharge the annuity to be due and paid on the said four pounds *per centum* annuities granted

granted by the said act, for one quarter of a year, to the fifth day of April, one thousand seven hundred and eighty, and the several annuities of four pounds *per centum* from thenceforth payable half-yearly, as also the said annuity of one pound sixteen shillings and three-pence *per centum*, to continue for eighty years, from the fifth day of January, one thousand seven hundred and eighty, and then to cease, together with the other charges and expences attending the said respective annuities, to be satisfied and paid out of the same, at the end of any or either of the half-yearly days of payment at which the same are directed by the said act to be paid; then, and so often, and in every such case, such deficiency or deficiencies shall and may be supplied out of any of the monies, which at any time or times shall be or remain in the receipt of the exchequer of the surplusses, excesses, overplus monies, and other revenues, composing the fund commonly called *The Sinking Fund*, (except such monies of the said sinking fund as are appropriated to any particular use or uses, by any former act or acts of Parliament in that behalf), and such monies of the said sinking fund shall and may be, from time to time, issued and applied accordingly; and if at any time or times, before any monies of the said fund, to be established as aforesaid, shall be brought into the exchequer as aforesaid, there shall happen to be a want of money for paying the several annuities as aforesaid, which shall be actually incurred and grown due at any of the half-yearly days of payment before mentioned, that then, and in every such case, the money so wanted shall and may be supplied out of the monies of the Sinking Fund, (except as before excepted), and be issued accordingly.

such deficiency shall be supplied out of the Sinking Fund;

XX. Provided always, and be it enacted by the authority aforesaid, that whatever monies shall be issued out of the sinking fund, shall, from time to time, be replaced by and out of the first supplies to be then after granted in Parliament.

which shall be repayed out of the first supplies.

XXI. Provided always, and be it enacted by the authority aforesaid, that in case there shall be any surplus or remainder of the monies arising by the said fund, after the said several and respective annuities, and all arrears thereof, are satisfied, or money sufficient shall be reserved for that purpose; such surplus or remainder shall, from time to time, be reserved for the disposition of Parliament, and shall not be issued but by the authority of Parliament, and as shall be directed by future act or acts of Parliament; any thing in any former or other act or acts of Parliament to the contrary notwithstanding.

In case of any surplus of the said fund after payment of the annuities, the same shall be reserved for the disposition of Parliament.

XXII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, and forfeitures, clauses, matters, and things, which in and by an act, made in the twelfth year of the reign of King Charles the second, (intituled, *An act for taking away the court of wards and liveries, and tenures in capite, and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*), or by any other law now in force relating to his Majesty's revenue of excise upon beer, ale, or other liquors, are provided, settled, or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating, or recovering, adjudging or ascertaining, the duties or penalties thereby granted, and for preventing, detecting, and punishing frauds relating thereto, (other than in such cases for which other penalties or provisions are prescribed by this act), shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating,

All the powers contained in former acts relative to the duties of excise on beer, &c. for collecting and recovering the said duties, are to be applied in collecting, recovering, &c. the duties hereby granted.

gating, adjudging, ascertaining, recovering, and paying the several duties hereby granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters, and things, were particularly repeated, and again enacted in the body of this present act.

Penalty on
molesting of-
ficers of ex-
cise in execu-
ting this act.

XXIII. And be it further enacted by the authority aforesaid, that if any person or persons whatsoever shall assault, resist, oppose, molest, or hinder, any officer or officers of excise in the due execution of the powers or authorities given or granted to such officer or officers by this act, every person or persons so doing shall forfeit and lose, for every such offence, the sum of fifty pounds.

Penalties and
forfeitures
how to be re-
covered and
applied.

XXIV. And be it further enacted by the authority aforesaid, that all fines, penalties, and forfeitures, imposed by this act, shall be sued for, recovered, levied, or mitigated, by such ways, means, and methods, as any fine, penalty, or forfeiture, is or may be sued for, recovered, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine, penalty, or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

Persons sued
for any thing
done in pur-
suance of this
act, may plead
the general
issue,

XXV. And it is hereby enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

and recover
treble costs.

Anno vicesimo

GEORGE III. Regis.

C A P. LI.

An Act for granting to His Majesty additional Duties upon Starch and Hair Powder imported, and upon Starch made in Great-Britain, and upon Sweets.

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain*, in Parliament assembled, towards raising, by the most easy means, the necessary supplies to defray your Majesty's publick expences, have freely and voluntarily resolved to give and grant unto your Majesty the several imposts and duties herein-after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present Parliament assembled, and by the authority of the same, that, from and after the fifth day of *July*, one thousand seven hundred and eighty, there shall be raised, levied, collected, and paid, to and for the use of his Majesty, his heirs and successors, for and upon all starch, and upon hair powder made of starch, or other powder that will serve for the same uses as starch, which, from and after the fifth day of *July*, one thousand seven hundred and eighty, shall be imported or brought into the kingdom of *Great-Britain*, (over and above all customs, subsidies, and duties, already imposed thereupon), the sum of two-pence for every pound weight, and after that rate for a greater or lesser quantity; which said additional impost or duty shall be paid down in ready money, without any discount or allowance, on importation; and shall be also subject and liable to an additional impost or duty of five pounds *per centum*, in the same manner as the additional duty of five pounds *per centum* is granted to his Majesty, by an act made in the last session of parliament, (intituled, *An act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective Commissioners of the Customs and Excise in Great-Britain*), are directed to be collected and paid.

After *July* 5. 1780, an additional duty of 2d. *per* pound to be paid on importation of starch, and on hair powder made of starch, &c.

which duty shall be liable to the additional 5 *per cent.* granted by 19 Geo. III. cap. 25.

II. And it is hereby further enacted by the authority aforesaid, That no part of the said duties herein-before granted, shall be repaid or drawn back upon the exportation of the said starch, hair powder, or other powder; and that the said duties shall be raised, levied, recovered, and paid, in such manner and form, and by such ways and means, as the former imposts or duties of custom on starch and hair powder imported, are now raised, levied, collected, recovered, and paid, by any act or acts of parliament now in force, (except where any al-

No drawback to be allowed on exportation.

New duties to be levied and recovered as the former ones.

teration is made by this act), as fully and effectually, to all intents and purposes, as if the several clauses, powers, and provisions, in such acts, had been repeated and again enacted in the body of this present act.

After July 5, 1780, an additional duty of 1d. per pound to be paid for all starch made in Great Britain.

III. And be it further enacted by the authority aforesaid, That for and upon all starch of what kind soever, which, at any time after the said fifth day of July, one thousand seven hundred and eighty, shall be made within the kingdom of *Great-Britain*, there shall be raised, levied, collected, and paid unto and for the use of his Majesty, his heirs and successors, an additional duty of one penny for every pound weight, consisting of sixteen ounces of avoirdupoise, and after that rate for a greater or lesser quantity; the same to be paid by the makers thereof respectively.

The aforesaid duties to be paid for all starch in hand on July 5, 1780.

Starchmakers, &c. to make due entry of such stock, on penalty of 50 l. and forfeiture thereof;

and within six days after to pay the duties, or to give security for paying them in three months.

Penalty on neglect.

Officers to take an account of stock in hand, and for that purpose may enter warehouses, &c. in the day-time.

IV. And be it further enacted by the authority aforesaid, That for all starch which any starchmakers, or any person or persons in trust for him or them, or for his, her, or their use, shall be possessed of, and interested in, upon the said fifth day of July, one thousand seven hundred and eighty, for sale, there shall be yielded and paid to his Majesty the like respective rates as are by this act to be paid for the like sorts of starch respectively, to be made or imported after the said fifth day of July, one thousand seven hundred and eighty; and that all and every the said starchmakers, and all and every other person and persons who, in trust for them, or any of them, or for the use of them, or any of them, shall be possessed of, or have in his, her, or their custody or possession, or in his, her, or their workhouse, warehouse, storehouse, shop-room, or other place or places whatsoever, upon the said fifth day of July, one thousand seven hundred and eighty, any stock, parcel, or quantity of starch, of foreign or *British* manufacture, for sale, shall, on or before the said fifth day of July, one thousand seven hundred and eighty, make a true and particular entry thereof, at the office for the said duties on starch, within the limits of which they shall respectively inhabit, upon pain to forfeit the sum of fifty pounds, and the starch for which no such entry shall have been made; and within six days after he, she, or they shall have made, or ought to have made, such entry as aforesaid, shall pay down the duties hereby payable for such starch, or, within the said six days, shall give security to the proper officers for paying the same duties, to his Majesty's use, within three months thence next ensuing: and in case the said duties for such stock of starch be paid down within the said six days, then there shall be allowed out of the said duty, for such prompt payment, an allowance, after the rate of ten pounds *per centum per annum*, for the said time of three months; and that all and every such starchmakers who shall refuse or neglect to make such payment, or to give such security for payment, of the said duties upon his, her, or their stock of starch, within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured as aforesaid: And that it shall and may be lawful to and for the proper officers for the same duties respectively, to take a true and particular account of all such stock, or quantities of starch, as any starchmaker, or others in trust for them, shall, on the said fifth day of July, one thousand seven hundred and eighty, have or be possessed of; and for that purpose shall be permitted, in the day-time,

time, to enter into any workhouse, warehouse, dwelling-house, out-house, or other places belonging to such starchmaker, who are hereby required to permit such officer and officers, upon request, to make such entrance on the said fifth day of *July*, one thousand seven hundred and eighty, or afterwards at any time after the duty last mentioned shall be paid or secured, and to take an account of the quantity of such starch, under the penalty of twenty pounds: And if any maker of starch, having, on the said fifth day of *July*, one thousand seven hundred and eighty, in his, her, or their custody or possession, any stock or quantity of starch chargeable by this act as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same, or any part thereof, before the duties thereupon shall be paid or secured as aforesaid, or shall fraudulently hide or conceal any part of his, her, or their said stock of starch, then, and in every such case, he, she, or they, so offending shall, for every such offence, forfeit the sum of twenty pounds; and in every such case, the starch so removed or concealed shall be forfeited, and shall and may be seized by any of the officers for the said duties; and the person in whose custody such stock of starch shall be found, who shall not, before the discovery thereof, give notice, at the next office for the said duties on starch, of the stock or quantity of starch so in his, her, or their custody, shall also forfeit and lose the sum of twenty shillings for every pound weight; which said several fines, penalties, and forfeitures, shall be sued for, levied, recovered, and mitigated, by such ways and methods as any fine, penalty, or forfeiture, may be sued for, recovered, or mitigated, by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*; and one moiety of every such fine, penalty, and forfeiture, shall be to the use of his Majesty, and his heirs and successors, and the other moiety to him or them who shall discover, inform, or sue for the same.

V. And be it further enacted by the authority aforesaid, That, from and after the said fifth day of *July*, one thousand seven hundred and eighty, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, for every barrel of liquor made within the kingdom of *Great-Britain*, for sale, by infusion, fermentation, or otherwise, from foreign fruit or sugar, or from fruit or sugar mixed with any other ingredients or materials whatsoever, commonly called *sweets*, or called or distinguished by the name of *made wines*, for which no duty hath been already paid, or shall be paid on or before the said fifth day of *July*, one thousand seven hundred and eighty, an additional duty of six shillings, to be paid by the makers thereof, and so in proportion for a greater or lesser quantity.

VI. And it is hereby further enacted by the authority aforesaid, That the said additional duties hereby imposed on *British* made starch, and on sweets, as aforesaid, shall be raised, levied, collected, and paid, in the same manner, and under such management, penalties, and forfeitures, and with such powers for recovering the same, and by such rules, ways, and methods, and with like drawbacks on *British* made starch exported, as the former duties on starch made in *Great-Britain*, and on sweets respectively, are now raised, levied, collected, and paid, under the directions of any act or acts of parliament now in

If any starch-maker shall remove or conceal any part of his stock, before the duties are paid or secured, he shall forfeit 20 l. and all such starch so removed or concealed.

Penalty on the person in whose custody such starch shall be found

Penalties and forfeitures how to be recovered and applied.

After *July* 5, 1780, an additional duty of 6s. per barrel to be paid by the makers of sweets for sale.

New duties on *British* made starch and sweets to be levied and recovered, &c. as the former duties;

in force respecting the said duties, as fully and effectually, to all intents and purposes, as if the several clauses, powers, directions, rules, penalties, and forfeitures, relating thereunto, were particularly here repeated, and again enacted, in the body of this present act.

and to be liable to the additional 5 per cent. granted by 19 Geo. III. cap. 25.

VII. And be it further enacted by the authority aforesaid, That the said several additional duties herein-before granted on *British* made starch; and on sweets or made wines, shall be moreover subject and liable to an additional duty or impost of five pounds *per centum* on the produce and amount thereof; and that such additional duty or impost of five pounds *per centum* shall be raised, levied, collected, and paid, in the same manner, and under the same rules, regulations, powers, and authorities, ways and means, penalties and forfeitures, as the additional duty or charge of five pounds *per centum*, granted to his Majesty by an act made in the last session of parliament, (intituled, *An act for granting to his Majesty additional duties upon the produce of the several duties under the management of the respective commissioners of the customs and excise in Great-Britain*), are directed to be collected and paid.

New duties to be paid into the Exchequer weekly.

VIII. And it is hereby enacted by the authority aforesaid, That the said additional imposts and duties by this act granted, shall from time to time be paid into the hands of the receiver-general of the customs and excise in *England* respectively for the time being; and such receivers-general respectively shall weekly, to wit, on *Wednesday* in every week, if it be not a holiday, and if it be, then on the next day after that is not an holiday, answer and pay all the monies arising by the said additional imposts and duties, the necessary charges of raising, collecting, and answering the same only excepted, into the receipt of his Majesty's exchequer, distinct and apart from all other monies which such receivers-general respectively shall receive for the use of his Majesty, his heirs and successors, for the uses and purposes in this act mentioned.

Auditor to keep a separate account of all monies paid in by virtue of this act.

Application thereof.

IX. And be it further enacted by the authority aforesaid, That there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies arising from the said several imposts and duties, and paid into the said receipt as aforesaid, shall be entered, separate and apart from all other monies paid and payable to his Majesty, his heirs and successors, upon any account whatsoever; and the said money, so paid into the said receipt of the exchequer as aforesaid, shall be a fund for the payment of the several annuities, and all such other charges and expences, as are directed to be paid and payable pursuant to an act of this present session of parliament, (intituled, *An act for raising a certain sum of money by way of annuities, and for establishing a lottery*).

Persons sued in execution of this act may plead the general issue,

and recover treble costs.

X. And it is hereby enacted by the authority aforesaid, That if any person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

RATES of EXCISE.

On Strong Beer, Ale and Small Beer, i. e. Beer and Ale above the Price of 6 s. the Barrel.

	£.	s.	d.
BY 12 Car. II. c. 23. § 2. p. 14. Temporary Duty, —————	0	1	3
By 12 Car. II. c. 24. § 16. p. 21. Hereditary, —————	0	1	3
By 4 W. & M. c. 3. § 2. p. 47. 99 Years, —————	0	0	9
By 5 & 6 W. & M. c. 7. § 27. p. 52. Continued per 4 Ann. c. 6. § 7. p. 100. —————	0	0	9
By 5 & 6 W. & M. c. 20. § 10. p. 56. Bank, —————	0	0	9
By 8 Ann. c. 7. § 1. p. 114. New, or additional, —————	0	0	3
By 1 Geo. III. c. 7. § 1. p. 526. Additional, —————	0	3	0
Strong Beer and Ale, per Barrel, —————	0	8	0

On Small Beer, i. e. Beer of the Price of 6 s. the Barrel, or under.

By 12 Car. II. c. 23. § 3. p. 14. Temporary Duty, —————	0	0	3
By 12 Car. II. c. 24. § 17. p. 21. Hereditary, —————	0	0	3
By 4 W. & M. c. 3. § 2. p. 47. 99 Years, —————	0	0	3
By 5 & 6 W. & M. c. 7. § 27. p. 52. Continued per 4 Ann. c. 6. § 8. p. 100. —————	0	0	3
By 5 & 6 W. & M. c. 20. § 10. p. 56. Bank, —————	0	0	3
By 8 Ann. c. 7. § 1. p. 114. New, or additional, —————	0	0	1
Small Beer, per Barrel, —————	0	1	4

On Cyder and Perry.

	To Excise.	To Malt.
By 12 Car. II. c. 23. § 4. p. 14. Temporary Duty, _____	0	1 3
By 12 Car II. c. 24. § 18. p. 21. Hereditary, _____	0	1 3
By 4 W. & M. c. 3. § 2. p. 48. 99 Years, _____	0	1 3
By 5 & 6 W. & M. c. 7. § 27. p. 52. Continued <i>per</i> 4 Ann. c. 6. § 14. p. 100. —	0	1 3
By 5 & 6 W. & M. c. 20. § 10. p. 57. Bank, _____	0	1 3
By 8 Ann. c. 7. § 1. p. 114. New, or additional, _____	0	0 5
By the Annual Malt Act, to be paid by the first Buyer, being a Dealer or Re- tailer thereof, _____	0	0 0 4
Cyder and Perry, <i>per</i> Hoghead, _____	0	6 8
By 6 Geo. III. Cyder made in <i>Great Britain</i> , and sold by Retail, <i>per</i> Hoghead,	0	6 0 0

On Verjuice.

By 7 & 8 W. III. c. 30. § 28. is to pay the same Duty as Cyder and Perry then paid, viz. } per Hoghead, —————	0	6	3
By 8 Ann. c. 7. § 1. p. 114. New, or additional, —————	0	0	5
Verjuice, per Hoghead, —————	0	6	8

On Vinegar.

By 10 & 11 W. III. c. 21. § 10. p. 77. granted in lieu of certain Duties imposed on Vinegar by former Acts which were repealed by this Act, § 8. p. 77. —————	Hereditary Duty, —————	0	0	6
	Temporary, —————	0	0	6
	99 Years, —————	0	2	4
	Continued per 4 Ann. c. 6. § 9. p. 100. —————	0	2	4
	Bank, —————	0	2	4
By 8 Ann. c. 7. § 1. p. 114. New, or additional, —————		0	0	9
Vinegar, per Barrel, —————		0	8	9

RATES of EXCISE.

On Mead or Metheglin.

By 12 <i>Car.</i> II. c. 23. § 5. p. 14. Temporary Duty,	£.	s.	d.
By 12 <i>Car.</i> II. c. 24. § 19. p. 21. Hereditary,	0	0	0
By 4 <i>W. & M.</i> c. 3. § 2. p. 48. 99 Years,	0	0	0
By 5 & 6 <i>W. & M.</i> c. 7. § 27. p. 52. Continued <i>per</i> 4 <i>Ann.</i> c. 6. § 15. p. 100.	0	0	3
By 5 & 6 <i>W. & M.</i> c. 20. § 10. p. 57. Bank,	0	0	3
By 8 <i>Ann.</i> c. 7. § 1. p. 114. New, or additional,	0	0	1
Mead or Metheglin, <i>per</i> Gallon,	0	0	11

On Sweets.

Liquor called Sweets, or distinguished by the Name of Made Wines is chargeable with }
a Duty of 12 s. *per* Barrel, to be paid by the Maker, 10 *Geo.* II. c. 17. § 2. p. 377. } 0 12 0

On Low Wines.

Low Wines from											
Melasses.			Foreign Fruit, Cyder, or any other imported Materials.			Malt or Corn, or Brewers Tilts.			Cyder, or any other <i>English</i> Materials.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
By 12 & 13 <i>W.</i> III. c. 11. § 23, 4, 5. p. 86, 87. —	0	0	4	0	0	4	0	0	1	0	0
By 4 <i>Ann.</i> c. 12. § 2. p. 103. Continued by 1 <i>Geo.</i> } II. c. 16. § 1. p. 334. }	0	0	2	0	0	2	0	0	0	0	0
By 16 <i>Geo.</i> II. c. 8. § 2. p. 393. —	0	0	6	0	0	6	0	0	1	0	0
By 19 <i>Geo.</i> II. c. 12. § 24. p. 413. —	0	0	0	0	0	3	0	0	0	1	1
By 24 <i>Geo.</i> II. c. 40. § 1. p. 443. —	0	0	0	0	0	0	0	0	1	1	1
By 33 <i>Geo.</i> II. c. 9. § 1. p. 510. —	0	1	3	0	1	3	0	0	5	0	0
By 2 <i>Geo.</i> III. c. 5. § 1. p. 530. —	0	0	3	0	0	3	0	0	1	0	0
Low Wines, <i>per</i> Gallon,	0	2	6	0	2	9	0	0	10	0	1

On Spirits.

Spirits from														
Melasses.			Foreign Fruit.			Foreign Wines or Cyder, &c.			Malt or Corn, or Brewers Tilts.			Cyder, or any other <i>English</i> Materials.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
By 12 <i>Car.</i> II. c. 23. § 7, 10. p. 14. —	0	0	1	0	0	1	0	0	2	0	0	1	0	0
By 12 <i>Car.</i> II. c. 24. § 21, 24. p. 21. —	0	0	1	0	0	1	0	0	2	0	0	1	0	0
By 8 <i>Ann.</i> c. 7. § 1. p. 114. —	0	0	1	0	0	1	0	0	2	0	0	1	0	0
By 16 <i>Geo.</i> II. c. 8. § 2. p. 393. —	0	0	3	0	0	3	0	0	6	0	0	3	0	0
By 19 <i>Geo.</i> II. c. 12. § 24. p. 414. —	0	0	0	0	0	1	1	2	0	0	1	1	2	1
By 24 <i>Geo.</i> II. c. 40. § 1. p. 444. —	0	0	0	0	0	0	0	0	0	0	4	0	0	3
By 33 <i>Geo.</i> II. c. 9. § 1. p. 510. —	0	0	8	0	0	8	0	0	8	0	1	3	0	1
By 2 <i>Geo.</i> III. c. 5. § 1. p. 530. —	0	0	2	0	0	2	0	0	2	0	0	3	0	0
Spirits, <i>per</i> Gallon,	0	1	4	0	1	5	1	2	0	2	1	0	2	2

RATES of EXCISE.

On Brandy, Arrack, Rum, and all Strong Waters imported.

	Brandy, Arrack, &c.			Rum.		
	Single.	Double.		Single.	Double.	
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	
By 12 Car. II. c. 23. § 11. p. 15. —————	0 0 4	0 0 4		0 0 4	0 0 4	
By 12 Car. II. c. 24. § 25. p. 21. —————	0 0 4	0 0 4		0 0 4	0 0 4	
By 4 W. & M. c. 3. § 2. p. 48. —————	0 0 6	0 1 0		0 0 6	0 1 0	
By 5 & 6 W. & M. c. 7. § 27. p. 52. Continued per 4 Ann. } § 12 and 13. p. 100. —————	0 2 0	0 4 0		0 2 0	0 4 0	
By 5 & 6 W. & M. c. 20. § 10. p. 57. —————	0 0 6	0 1 0		0 0 6	0 1 0	
By 6 Geo. II. c. 17. § 3. p. 349. —————	0 1 0	0 2 0		0 0 0	0 0 0	
By 33 Geo. II. c. 9. § 1. p. 511. —————	0 1 0	0 2 0		0 1 0	0 2 0	
By 2 Geo. 3. c. 5. § 1. p. 530. —————	0 0 6	0 1 0		0 0 0	0 0 0	
By 6 Geo. III. c. 47. p. 784. —————	0 0 6	0 1 0		0 0 0	0 0 0	
Brandy, &c. per Gallon, —————	0 6 8	0 12 8		0 4 8	0 8 8	

N. B. The Duties granted by 6 Geo. II. c. 17. § 3. and 2 Geo. III. c. 5. § 1. are not charged on Rum or Spirits of the Growth or Manufacture of the *British* Plantations in *America*, 6 Geo. II. c. 17. § 9. p. 350. and 2 Geo. III. c. 5. § 1. p. 530.

8s. per Gallon on Brandy or Spirits brought from *Guernsey*, *Jersey*, *Sark* or *Alderney*, to be paid to the Collector of the Excise before landing, 2 W. & M. c. 9. § 12. p. 45.

Brandy is a strong Water perfectly made, 22 Car. II. c. 4. § 2. p. 35.

All other exciseable Liquors, brought from the said Islands (except Beer, Ale and Mum) shall be charged with such and the like Duties as are chargeable on the like Liquors made in this Kingdom, 2 W. & M. c. 9. Continued by 12 & 13 W. III. c. 11. § 8. p. 88.

On Beer, Ale or Mum imported.

	£. s. d.
By 12 Car. II. c. 23. § 8. p. 14. Temporary Duty, —————	0 3 0
By 12 Car. II. c. 24. § 22. p. 21. Hereditary, —————	0 3 0
By 4 W. & M. c. 3. § 2. p. 48. 99 Years, —————	0 3 0
By 5 & 6 W. & M. c. 7. § 27. p. 52. Continued per 4 Ann. c. 6. § 10. p. 100. —————	0 3 0
By 5 & 6 W. & M. c. 20. § 10. p. 56. Bank, —————	0 3 0
To Excise — Mum, per Barrel, —————	0 15 0

Mum made or imported, by 12 Ann. Stat. 1. c. 2. § 1. p. 210. Continued }
annually. — To Malt, ————— } per Barrel, — 0 10 0

On Cyder and Perry imported.

	£. s. d.
By 12 Car. II. c. 23. § 9. p. 14. Temporary Duty, per Tun, —————	0 5 0
By 12 Car. II. c. 24. § 23. p. 21. Hereditary, —————	0 5 0
By 4 W. & M. c. 3. § 2. p. 48. 99 Years, —————	4 0 0
By 5 & 6 W. & M. c. 7. § 27. p. 52. Continued per 4 Ann. c. 6. § 11. p. 100. —————	4 0 0
By 5 & 6 W. & M. c. 20. § 10. p. 57. Bank, —————	4 0 0
By 6 Geo. III. —————	12 10 0
per Ton, —————	3 0 0
Total on Cyder or Perry imported, per Ton, —————	15 10 0

Malt made in England, Wales, and the Town of Berwick upon Tweed.

	£. s. d.
By 12 Ann. c. 2. § 1. p. 210. (Continued annually) per Bushel, —————	0 0 6
By 33 Geo. II. c. 7. § 2. p. 502. additional Duty, per ditto, —————	0 0 3
Total, per Bushel, —————	0 0 9

Scotch

RATES of EXCISE.

Scotch Malt.

By 11 Geo. I. § 6. p. 189, 190. Malt made in Scotland brought into England } with a Certificate, —————	per Bushel, —————	£. s. d. 0 0 3
By 33 Geo. II. c. 7. § 4. p. 502. and § 14. p. 506. (additional) per ditto, —————		0 0 1 ½
Total, per Bushel, with Certificate, —————		0 0 4 ½
By 11 Geo. I. § 6. p. 189, 190. Malt made in Scotland brought into Eng- } land without a Certificate, —————	per Bushel, —————	0 0 6
By 33 Geo. II. c. 7. § 14. p. 506. (additional Duty) per ditto, —————		0 0 3
Total, per Bushel, without Certificate, —————		0 0 9

Malt Compositions.

By annual Act, c. 7. § 11. p. 213. all Persons making Malt for the Use of themselves } and Families only, allowed to compound at the Rate per Head, of —————		0 5 0
By 33 Geo. II. c. 7. § 5. p. 502, 503. an additional Composition proportional to the } annual, at the Rate per Head, of —————		0 2 6
Total Compositions, —————		0 7 6

Mum, Cyder and Perry, to Old Malt Duty.

Mum made or imported within Great Britain,

By 12 Ann. c. 2. § 1. p. 210. per Barrel, ————— 0 10 0

Cyder and Perry made for Sale within Great Britain,

By 12 Ann. c. 2. § 1. p. 210, 211. by the first Buyer, per Hoghead, ————— 0 4 0

Hops growing in Great Britain.

By 9 Ann. c. 12. § 1. p. 148. per Pound Weight Averdupois, ————— 0 0 1

N. B. The above References to 11 Geo. I. are taken from the Act itself in the Collection of that Year, it not being recited in this Collection of *Cay's*, but referred to only in the Margin of p. 210.

On Candles.

	Old Duty.	Additional Duty.	Total.
	£. s. d.	£. s. d.	£. s. d.
By 8 Ann. c. 9. § 1. p. 117. } Wax, per Pound Weight, — {	0 0 4	0 0 4	0 0 8
By 9 Ann. c. 6. § 11. p. 127. } Tallow, per Pound Weight, — {	0 0 0 ½	0 0 0 ½	0 0 1
By 8 Ann. c. 9. § 1. p. 118. } All Persons making Candles } By 9 Ann. c. 6. § 11. p. 127. } for the Use of themselves and } By 8 Ann. c. 9. § 20. p. 122. } Families only, allowed to com- } By 9 Ann. c. 6. § 14. p. 128. } pound at 1 s. per Head per Ann. } ditto, —————	0 1 0 0 0 0	0 1 0	0 2 0

Sope.

By 10 Ann. c. 19. § 1. p. 157. } per Pound Weight, — {
By 12 Ann. c. 9. § 1. p. 222. } 0 0 1
0 0 0 ½ | 0 0 1 ½ |

R A T E S of E X C I S E.

<i>Paper.</i>		Old Duty.	Additional Duty.	To
		£. s. d.	£. s. d.	£. s. d.
By 10 Ann. c. 19. § 38. p. 170.	Demy fine, per Ream—	0 1 6		0 2 3
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Demy Second ditto—	0 1 0	0 0 9	0 1 6
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Crown fine, ditto —	0 1 0	0 0 6	0 1 6
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Crown second, ditto —	0 0 9	0 0 6	0 1 1 ½
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Fools Cap fine, ditto —	0 1 0	0 0 6	0 1 6
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Fools Cap second, ditto —	0 0 9	0 0 4 ½	0 1 1 ½
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Fine Pot, ditto —	0 1 0	0 0 6	0 1 6
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Second Pot, ditto—	0 0 6	0 0 3	0 0 9
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Brown large Cap, ditto—	0 0 6	0 0 3	0 0 9
By 12 Ann. c. 9. § 3. p. 224.				
By 10 Ann. c. 19. § 38. p. 170.	Small ordinary Brown, ditto	0 0 4	0 0 2	0 0 6
By 12 Ann. c. 9. § 3. p. 225.				
By 10 Ann. c. 19. § 38. p. 170.	Whited Brown, per Bundle	0 0 6	0 0 3	0 0 9
By 12 Ann. c. 9. § 3. p. 225.				
By 10 Ann. c. 19. § 38. p. 171.	Pasteboard, Mildboard and	0 3 0	0 1 6	0 4 6
By 12 Ann. c. 9. § 3. p. 225.	Scaleboard, per C. Weight			
By 10 Ann. c. 19. § 38. p. 171.	Paper not particularly charg-	12 per Cent.	5 per Cent.	18 per Cent.
By 12 Ann. c. 9. § 3. p. 225.	ed pays <i>ad Valorem</i> —			
By 10 Ann. c. 19. § 39. p. 171.	Printed or stained, per Yard	0 0 1	0 0 0 ½	0 0 1 ½
By 12 Ann. c. 9. § 4. p. 225.	square —			

Printed Silks.

By 10 Ann. c. 19. § 69. p. 179.	Silks, per Yard long and ½	0 0 6		0 1 0
By 12 Ann. c. 9. § 6. p. 225.	Yard wide —		0 0 6	
By 10 Ann. c. 19. § 69. p. 179.	Silk Handkerchiefs, per Yard	0 0 3		0 0 4
By 12 Ann. c. 9. § 6. p. 226.	square —		0 0 1	
By 10 Ann. c. 19. § 69. p. 179.	Callicoes, per Yard long	0 0 3		0 0 6
By 12 Ann. c. 9. § 6. p. 226.	and Yard wide —		0 0 3	
By 10 Ann. c. 19. § 69. p. 179.	Linen and Stuffs, per ditto	0 0 1 ½	0 0 1 ½	0 0 3
By 12 Ann. c. 9. § 6. p. 226.				

Wire.

By 10 Ann. c. 26. § 46. p. 201.	Gilt, per Ounce—	0 0 0	0 0 0	0 0 8
	Silver, per Ounce —	0 0 0	0 0 0	0 0 6

If the Charge be made by taking the Weight of the Gold and Silver in Big Wire at the Bar-House, an Allowance of ½ Part is made in Consideration of the Waste in reducing the same to Small Wire.

Starch.

By 10 Ann. c. 26. § 7. p. 194.	Per Pound Weight —	0 0 1	0 0 1	0 0 2
By 12 Ann. c. 9. § 7. p. 226.				

RATES of EXCISE.

Rates on Hides.

		Old Duty.	Additional Duty.	Total.
		£. s. d.	£. s. d.	£. s. d.
By 9 Ann. c. 11. § 2. p. 132.	} Tanned Hides of what Kind soever, Calve Skins, Kips, Hog and Dog Skins, per Pound —————	0 0 1	} 0 0 0 $\frac{1}{2}$	} 0 0 1 $\frac{1}{2}$
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Goat Skins with Shomack to resemble Spanish Leather	0 0 2	} 0 0 2	} 0 0 4
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Sheep Skins for Roans of the Nature of Spanish Leather	0 0 1	} 0 0 1	} 0 0 2
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Sheep and Lamb Skins for Glovers and Bazills ———	0 0 0 $\frac{1}{2}$	} 0 0 1	} 0 0 1 $\frac{1}{2}$
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Tawed Hides of Horses, Mares and Geldings, per Hide —————	0 1 0	} 0 0 6	} 0 1 6
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Hides of Steers, Cows, or others of what Kind so- ever, per Hide —————	0 2 0	} 0 1 0	} 0 3 0
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Calve Skins and Kips, per Pound —————	0 0 1	} 0 0 0 $\frac{1}{2}$	} 0 0 1 $\frac{1}{2}$
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Slink Calve Skins with Hair on, per Dozen —————	0 1 6	} 0 1 6	} 0 3 0
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Slink Calve Skins without Hair on, and Dog Skins, per Dozen —————	0 0 6	} 0 0 6	} 0 1 0
By 10 Ann. c. 26. § 2. p. 191.				
By 9 Ann. c. 11. § 2. p. 132.	} Buck and Doe Skins, per Pound —————	0 0 3	} 0 0 3	} 0 0 6
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 132.	} Kid Skins not having paid on Importation, per Dozen	0 0 6	} 0 0 6	} 0 1 0
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 132.	} Goat Skins, per Dozen ———	0 1 6	} 0 0 6	} 0 2 0
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 132.	} Beaver Skins, per Dozen ———	0 1 0	} 0 1 0	} 0 2 0
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 133.	} Sheep and Lamb Skins, per Pound —————	0 0 0 $\frac{1}{2}$	} 0 0 0 $\frac{3}{4}$	} 0 0 1 $\frac{1}{4}$
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 133.	} Dressed in Oil, Hides and Skins, per Pound —————	0 0 4	} 0 0 2	} 0 0 6
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 133.	} Deer, Goat and Beaver Skins, per Pound —————	0 0 4	} 0 0 2	} 0 0 6
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 133.	} Calve Skins, per Pound ———	0 0 4	} 0 0 4	} 0 0 8
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 133.	} Sheep and Lamb Skins, per Pound —————	0 0 1	} 0 0 2	} 0 0 3
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 134.	} Vellum, per Dozen —————	0 1 0	} 0 2 0	} 0 3 0
By 10 Ann. c. 26. § 2. p. 193.				
By 9 Ann. c. 11. § 2. p. 134.	} Parchment, per Dozen ———	0 0 6	} 0 1 0	} 0 1 6
By 10 Ann. c. 26. § 2. p. 193.				

Rates on Hides, &c. ad Valorem.

By 9 Ann. c. 11. § 2. p. 132.	} Other tanned Skins and Pieces and Parts of Skins, ad Valorem —————	} 15 per Ct.	} 15 per Ct.	} 30 per Cent.
By 10 Ann. c. 26. § 2. p. 191				
By 9 Ann. c. 11. § 2. p. 133.	} Other tawed Skins and Pieces of Skins, ad Valo- rem —————	} 15 per Ct.	} 15 per Ct.	} 30 per Cent.
By 10 Ann. c. 26. § 2. p. 192.				
By 9 Ann. c. 11. § 2. p. 133.	} Other Skins and Pieces dress- ed in Oil, ad Valorem ———	} 15 per Ct.	} per Pound 2	} 15 per Cent. per Pound 2
By 10 Ann. c. 26. § 2. p. 192.				

R A T E S of E X C I S E.

Rates on Coffee.

	Foreign.	British Plantation.
By 10 Geo. I. c. 10. § 4. p. 283. Upon all Coffee sold in Great Britain, per Pound Weight Averdupois	£. s. d. 0 2 0	£. s. d. 0 1 6
By 5 Geo. II. c. 24. § 1. p. 345. The Duty charged by the former Act on British Plantation Coffee is taken away, and in lieu thereof British Plantation Coffee is to pay per Pound Weight Averdupois	0 0 0	0 1 6
By 5 Geo. III. c. 45. § 1. p. 614. An additional Duty of 6 d. per Pound Averdupois is laid on all Coffee not being British Plantation Coffee	0 0 6	

Chocolate.

	Old.	Additional.
By 10 Geo. I. c. 10. § 6. p. 284. All Chocolate made or sold in Great Britain, per Pound Averdupois	0 1 6	0 0 9
By 33 Geo. II. c. 10. § 10. An additional Duty, per Pound		

Tea.

By 18 Geo. II. c. 26. § 2. p. 400. After the 24th of June 1745. the Duty of 4 s. per Pound ceases, and from that Time a Duty per Pound Averdupois	0 0 0	0 1 0
And 25 l. per Cent. on the Price of all Teas sold by the East-India Company	25 per Cent.	
N. B. By 7 Geo. III. c. 56. the 1 s. per Pound upon Black or Singlo Teas is to be discontinued for the Term of 5 Years from the 5th of July 1767.		

Plate Licences.

By 31 Geo. II. c. 32. § 2. p. 484. Every Person trading in, selling, or vending Gold or Silver Plate, to pay yearly	£. s. d. 2 0 0
By 32 Geo. II. c. 24. § 2. p. 497. Every Person vending or selling any Piece of Plate of Gold, weighing 2 Ounces or upwards, or of Silver 30 Ounces or upwards, to pay yearly	5 0 0

N. B. All Persons vending or selling Gold Plate from 2 Pennyweights to 2 Ounces, or from 5 Pennyweights of Silver to 30 Ounces, are by the last Act liable to pay yearly only 2 l. And all under that Weight are exempted, except Refiners and Pawnbrokers, who are to pay yearly 5 l.

Glass.

By 19 Geo. II. c. 12. § 2. p. 407. All White Glass, per Hundred Weight	£. s. d. 0 9 4
And for common Bottles and all other Green Glass, per ditto	0 2 4

Licences.

By 16 Geo. II. c. 8. § 8. p. 395. Licences to retail Spirituous Liquors, per Annum,	1 0 0
By 24 Geo. II. c. 40. § 5. p. 445. ditto	1 0 0
Total, per Annum	2 0 0

Coaches, &c.

By 20 Geo. II. c. 10. § 1. p. 424. Coaches and other Carriages with Four Wheels, per Annum	4 0 0
Chaise and other Carriages with 2 Wheels, per Annum	2 0 0

Rates on Silver Plate.

By 29 Geo. II. c. 14. § 1. p. 471. All Persons and Bodies Politick or Corporate who shall own, use, have or keep, one hundred Ounces, or any greater Quantity not amounting to Two hundred Ounces, to pay yearly and for every Year	0 5 0
And so on for every 100 Ounces 5 Shillings, up to 4000 Ounces; and for 4000 Ounces and upwards 10 l.	

F I N I S.

REPORT OF THE

COMMISSIONER OF THE

LAND OFFICE

FOR THE YEAR 1880

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1881

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1882

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1883

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1884

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1885

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1886

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1887

AND

THE PROGRESS OF THE

LAND OFFICE

FOR THE YEAR 1888

AND

THE PROGRESS OF THE

I N D E X.

A C T S.

ACCOMPLICE, vide DISCOVERY.

ACTIONS, vide LIMITATION.

ACTIONS brought in inferior courts, against persons for acting against retailers of spirituous liquors without licence, may be removed before issue joined.

— Against persons acting under this act against retailers selling in unstamped measures, to be laid in county where fact committed, and not elsewhere.

ADMINISTRATORS may continue to sell beer during the residue of the year.

ADMIRALTY may licence particular boats to row with more than four oars.

AFFIDAVIT to ground warrants to search, must contain the ground of officers suspicion, and be directed to the officer who suspects.

— For drawback of soap duty need not be on stamp.

— If false, forfeits treble the value of allowance for first offence, and for second offence suffer as for corrupt perjury.

AFFIRMATION by quaker sufficient in all cases, where by act of parliament an oath is required or allowed, though no special provision be made in said act.

ALEHOUSES, vide RETAILERS of BEER, LICENCE, OCCUPIER, and EXECUTOR.

ALLOWANCE to COMMON BREWERS,

— Three barrels in 23 beer, and 2 in 22 ale, within the weekly bills of mortality.

— In country, 2½ in 23 beer or ale.

— In what cases common brewer to forfeit his allowance for six months.

— One-tenth to be allowed if gage is taken whilst worts are warm.

ALLOWANCE to CHANDLERS,

— Candles crackt and spoilt, may be shewn to officer, who is to deface them, and make allowance of the duties for all so defaced.

ALLOWANCE upon SOAP,

— Stale or rotten soap or cuttings, put into the copper in the presence of an officer, the duty to be allowed.

— No allowance for stale or rotten soap or cuttings so put in, unless 12 hours notice, (in the country 24 hours) before putting in.

— The former allowance as to hard soap makers repealed; and in lieu thereof, the officer to allow 1/10 in every charge, in full for all waste, loss, or damage whatsoever.

ALLOWANCE upon MALT,

— Four bushels in 20 allowed to malt maker, if the malt is charged in the vessel where steeping, or upon the floor within 30 Hours after it is thrown out.

— This allowance of 4 bushels in 20 not to be made, unless the grain in the vessel be covered with water, and continue so covered in the vessel full 40 hours from the time of being covered.

— Of 10 bushels in 20 if the gage be taken and charged upon the floor, after it hath been thrown out of the cistern 30 hours or more, and before dried.

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11, 12 W. III.	15	8	85
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8 Geo. I.	18	4	272
10, 11 W. III.	4	7	74
10 Geo. I.	10	13	287
11 Geo. I.	30	2	303
4 Geo. II.	14	4	341
23 Geo. II.	21	34	439
5 Geo. III.	43	22	596
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1 W. & M.	24	7	40
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10 Q. Ann.	19	28	165
11 Geo. I.	30	37	317
5 Geo. III.	43	16	593
12 Q. Ann.	2	20	215
33 Geo. II.	7	59	508
12 Q. Ann.	2	28	217

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ALLOWANCE for malt lost or damaged whilst transporting from one part of this kingdom to another.	12 Q. Ann.	2	14	214
— For malt lost by fire or water.	9 Geo. I.	3	35	279
— For malt made for exportation, and locked up in the warehouse, 3d. per quarter.	12 Q. Ann.	2	27	217
— To makers for exportation, claiming bounty, is 30 quarters of malt for 20 quarters of grain, and no more, though the said 20 quarters should run out to a greater quantity.	9 Geo. I.	3	35	279
ALLOWANCE to INFORMERS,	12 Geo. I.	4	59	323
— If party is convicted of retailing spirituous liquors without licence, and does not pay the penalty, — not to exceed 5l. each discovery.	3 Geo. III.	1	13	548
ALLOWANCE in GLASS,	24 Geo. II.	40	32	455
— Materials lost in whole, or in part, by cracking, or breaking of the pots, reasonable allowance to be made by the commissioners.	19 Geo. II.	12	11	409
ALLOWANCE to WOOLLEN MANUFACTURERS,	10 Q. Ann.	19	29	165
— One-third duty of the soap spent, on the oath of the worker.	12 Q. Ann.	9	16	229
— Of the whole duty laid by this act, to such woollen manufacturers.				
ALLOWANCE to OFFICERS,				
— When ships or boats (seized) are ordered to be burnt, the officer to have moiety of the tackle, furniture, and apparel when sold.	8 Geo. I.	18	3	272
— And if such vessel is kept for use of officers of custom or excise, the officer seizing is to have a moiety of the value of the tackle, furniture, and apparel.	12 Geo. I.	28	14	327
— If tea is ordered to be burnt, the officer is to be allowed, not exceeding 1s. 6d. per pound.	12 Geo. I.	28	3	325
— Such allowance for tea burnt, to be, not exceeding 2s. 6d. per pound.	3 Geo. III.	22	2	567
— If tobacco, tobacco-stalks, or snuff, (seized) are condemned to be burnt, officer to be allowed at the rate of 6d. per pound for tobacco and snuff, and 1d. for the stalks per pound.	24 Geo. II.	41	27	(459)
— Tobacco, tobacco-stalks, or snuffs so burnt, officer allowed but 3d. per pound for the tobacco and snuffs, and 1d. per pound for the stalks.	3 Geo. III.	22	2	567
— Where foreign spirits are seized for want of being entered within 30 days after ship is reported, the liquors to be sold to pay the duty, and the officer to be allowed, not exceeding 2s. per gallon.	8 Geo. III.	25	8	648
APOTHECARIES, vide PHYSICIANS, SURGEONS, & CHYMISTS				
— In what cases may retail spirituous liquors without licence.	9 Geo. II.	23	12	359
APPEAL to the next general quarter sessions of the county or place, from the judgment of the justices in the case of hides, skins, vellum and parchment.	16 Geo. II.	8	12	396
— The like appeal in case of malt.	9 Q. Ann.	11	36	144
— And in case of malt, there must be 6 days notice before the sessions	12 Q. Ann.	2	37	219
— To be to the next quarter sessions, from judgment of sub-commissioners.	12 Q. Ann.	2	38	219
— No appeal in any cause of excise whatsoever shall be admitted until the appellant deposit the single duty with the commissioners, or sub-commissioners, and give security to the persons who are to hear the appeal, for the fine given against him at the hearing.	12 Car. II.	24	45	24
— Double costs on affirmation or refusal.	15 Car. II.	11	19	32
— To be heard in the proper county.	15 Car. II.	11	19	32
— From judgment given within limits, must be brought within two months after judgment, and notice to be left at the dwelling-house of the parties; and in the country appeals to be brought within four months, and like notice.	15 Car. II.	11	22	33
— Right of appealing in particular cases confirmed.	15 Car. II.	11	26	33
— No appeal where british or foreign brandy or spirits are condemned summarily before the commissioners, or the justices, or condemned by proclamation.	1 Geo. II.	16	3	335
— Lies on seizure of soap, candles, & starch, under 23 Geo. II. c. 21.	6 Geo. I.	21	20	265
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29 Geo. II.	12	23	469
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8 Geo. I.	18	15	276
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33 Geo. II.	9	9	515
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1 Geo. III	7	6	527
22 Car. II.	4	2	35

BRANDY

APPEAL, no appeal where soap, candles, or starch are condemned by proclamation.

— Lies on seizures of soap and candles, and other forfeitures, and offences under 5 Geo. III. c. 43. l. 48. by reason of the clauses of reference if tried within the limits.

— To the sessions, justices to proceed on the merits, and may amend defects of form.

ARRACK, vide BRANDY,

— To pay duty, and be exported as brandy, and other foreign spirits are.

ARREARS of DUTY, vide UTENSILS,

ASSIGNEE of ALEHOUSE may continue to sell ale during the year.

ATTORNEY GENERAL, vide INFORMATION.

AUDITOR of the RECEIPT of EXCHEQUER, to keep a book for the excise payments

BACKS, vide VESSELS, STILLs, DISTILLER,

BAIL how to be approved after a capias served.

— Officer may be bailed tho' he has killed persons running goods.

— Parties committed for felony by virtue of this act, bailable by King's bench.

BALL-SOAP, vide SOAP,

BARREL of beer, the contents in limits of head office, 36 gallons, in country, 32 gallons

— Of ale, the contents in town and country 34 gallons.

— Of soap, its contents 256lb.

— Of vinegar, its contents 34 gallons.

— Of sweets, its contents 31 gallons and a half.

N.B. Thirty-one gallons and a half is a barrel of wine, by the 1 Rich. III. 13 chap. therefore made-wines ought to be charged by that measure, as all other liquors are, except beer, ale, and vinegar.

BEER, vide BREWER,

BOAT, vide SHIP,

— Wherry, barge, or galley to row with more than 4 oars, and not licenced by the admiralty, being found within Middlesex, Surry, Kent, or Essex, or above or below bridge on the Thames, forfeited, and owner or person using or rowing forfeit 40l.

— May be burnt, or used if found of service.

— If seized, may be valued by order of justice before condemnation.

— Or vessels used in landing uncustomed or prohibited goods forfeited.

— Or vessels, used in unshipping foreign starch, soap, or candles before entry, or relanding such after exported, forfeited.

BOND, vide RUM, TEA, EXPORTATION, DISTILLER,

— Commissioners may forbear putting them in suit if they see cause where given for exportation of british spirits or rum.

— Like power vested in commissioners, where bond given for exportation of tea.

BOOKS of account on vellum, parchment and paper, kept by comptroller of excise, to be accessible to, 100l. penalty refusing.

— Printed in the universities in latin, greek, oriental, or northern languages, to have drawback of the duty on paper.

— How to be kept by dealers in coffee, tea, &c.

BOOTS exported to have drawback $\frac{2}{3}$ of duty, if tanned leather.

— Exported to have drawback 1 $\frac{1}{2}$ d per lb. if tanned leather.

BOUNTY upon corn-spirits exported, is 4l. 18s. per ton, and 1l. 10s. customs.

— Upon corn-spirits exported is 3l. 12s. per ton, in lieu of all drawbacks and bounties of customs or excise.

— Upon beer exported, if barley is 24s. per quarter or under, is 1s. per barrel, and the whole duty drawn back.

BRANDY and SPIRITS, vide DISTILLER, SPIRITS, RETAILER, EXPORTATION, FOREIGN LIQUOR.

— Is strong water perfectly made,

I N D E X.

A C T S.

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BRANDY, the excise duty to be paid in ready money on entry made, and before landing.	12 Car. II.	24	28	21
Of France landed or delivered out of any vessel before duty secured, every person aiding, or concealing when landed, goods forfeited and double value.	1 Q. Ann.	14	2	96
Single or double, not to be imported in casks under 60 gallons, forfeiture of brandy, or value.	4,5 W. & M.	5	8	50
Or other spirituous liquors imported in cask which shall not contain 60 gallons at least, cannot be reported for exportation, or be exported, and such report is null and void.	28 Geo. II.	21	1	468
Or spirits from Guernsey, Alderney, Jersey, or Sark, how to be enter'd.	2 W. & M.	9	12	45
Or spirits imported in ships under 15 tons burthen, forfeited.	12, 13 W. III.	11	20	89
Or spirits imported in ships of 30 tons or under, (except 2 gallons each seaman) forfeited, and the ship.	6 Geo. I.	21	29	269
Or spirits imported in ships of 40 tons or under, (except 2 gallons each seaman) forfeited, and the ship.	8 Geo. I.	18	1	271
Or spirits imported in ships of 50 tons or under, (except 2 gallons each seaman) forfeited, and the ship.	3 Geo. III.	22	5	568
Or spirits imported in ships of 100 tons or under, (except 2 gallons each seaman) forfeited, and the ship.	5 Geo. III.	43	29	600
(But rum may be imported from the british plantations in ships of 70 tons.)	6 Geo. III.	46	9	627
Persons having above 63 gallons deemed sellers and dealers, and subject to survey.	6 Geo. I.	21	18	264
Or spirits brought into an entered place without notice and permit, forfeited with cask, if found there.	6 Geo. I.	21	13	263
Or spirits british or foreign are exposed to sale in any but enter'd places, forfeiture of 40 shillings per gallon.	6 Geo. I.	21	15	263
And liquor and cask also forfeited.	11 Geo. I.	30	3	303
Dealer not to act as a justice in questions about retailing spirituous liquors without licence.	11 Geo. II.	26	8	388
Dealer having more than 6lb. of coffee or tea, deemed dealers in tea, and liable to the 10 Geo. I. chap. 10.	11 Geo. I.	30	4	303
Dealers to make entry of all places used for keeping, penalty 20 l. and liquors and cask.	6 Geo. I.	21	12	262
All places entered for sale, officers may enter by day (or night with constable) to taste and gage, if obstructed by the seller, 50 l.	6 Geo. I.	21	14	263
Sold in entered places, the buyer on request of seller is to have a permit gratis.	6 Geo. I.	21	16	263
Not removed within time mentioned in permit, and permit not returned before expiration of the time, the person taking the permit, or for whom taken, forfeit treble value, and if a sufficient decrease do not appear, to answer the quantity sent, officer to seize a like quantity out of the stock.	11 Geo. I.	30	10	305
Exceeding one gallon not to be removed by land or water without permit.	6 Geo. I.	21	17	264
Found carrying without, forfeiture of liquor and cask.				
Dealers in foreign spirits having british spirits, must keep them in separate cellars, penalty for british found in cellar with the foreign 10s. per gallon, and liquor and cask.	8 Geo. I.	18	11	274
Dealer having increase of foreign since last survey, the increase to be deemed foreign that has not paid duty, quantity increased may be seized with the cask wherein contained, unless such increase was made by mixing foreign with some of his stock of british in presence of officer, or by foreign spirits brought in by permit, and of which officer had had notice.	8 Geo. I.	18	12	275
British or foreign, if seized, (except for unlawful importation and exceeding 63 gallons at one seizure) may be condemned summarily.	6 Geo. I.	21	20	264
If not claim'd within 20 days, to be put up at Royal Exchange, and then to proceed summarily. If seized in country, to be proclaimed next market-day at next market-town.	6 Geo. I.	21	21	265
And after condemnation to be sold by public auction where commissioners shall order.	12 Geo. I.	28	1	325
Foreign concealed in any place may be seized by day (or night with constable) by special warrant, obstructing officer 100 l.	11 Geo. I.	30	2	302
In ships within limits of any port, excise officer may rummage for brandy or spirits, and seize that which is forfeitable, with the cask	11 Geo. I.	30	1	302

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BRANDY in casks under 60 gallons, found in ships at anchor, or hovering within the limits of any port of this kingdom, or 2 leagues of the shore, or discovered to have been within such limits, and not proceeding on her voyage, unless in case of necessity (of which immediate notice to be given) liquor, and cask, or value, forfeited, except it be for the use of the seamen, and not exceeding two gallons each man.

— And all foreign exciseable liquors must be entered within 30 days after report made, or ought to be made, and then or sooner the duty must be paid and the liquor landed. Neglect forfeiture of goods and package.

— And seized for such neglect, the liquor is to be sold for payment of the duty, and the officer to be rewarded, not exceeding 2s. per gallon.

— All entries or reports of foreign exciseable liquors must express the number of cask or package, and the particular number and marks of each, and particular kind of liquor contained in each. Neglect, forfeiture of liquor and cask.

— Officer may at all times take samples, not exceeding one quart in the whole out of each cask, paying 16s. per gallon.

— Officer may before gaging take like samples, not exceeding half a pint in the whole out of each cask, to ascertain the proof of imported exciseable liquors, without paying for the same, and the proprietor may do the same before landed.

— Officer may take like samples, not exceeding half a pint in the whole, out of each cask, in shop or warehouse of any dealer, paying, if demanded, market price.

— Rescued after seizure, or staved, party offending forfeits 40l.

— Persons offering to sell, not having permit, or hawker or pedlar travelling on foot or horse, though having permit, may be stopt and the liquor seiz'd by any person to whom offered to sale, who is to carry it to next warehouse of customs or excise, and party rewarded 1s. per gallon by commissioners, on certificate from a justice that the party is committed.

— If carried into gaol or prison, party may be apprehended by gaoler, or his servants, and carried before a justice, who may commit, not exceeding 3 months.

— British, under what regulations to be exported, vide DISTILLER.

BREWER and BEER

— Common, not to act as justice of peace in any excise matters

— To make entries weekly of all brewed within that time

— Not making such entry forfeits 5l.

— Not paying within one week after entry ought to be made, forfeits double duty

— Need not go further than next market town to make entry, or pay duty

— (Retailer or Victualler) must permit officer, on request, to enter by day (or night with constable) all places belonging to or used by him, and to gage and take account. If refuses, to be forbid to sell. If sells after, and before duty paid, forfeits double value and 5l.

— (Innkeeper or Victualler) upon due request, to permit officer by day (or night with constable) to enter all places belonging to or used by him. Refusing entrance, or, if entered, refusing to let him stay while guile is brewing, and quietly to gage and take account of the several worts as they are let into the backs and tuns, and to see the X and VI cleansed, and to take account of goods in mash-tun, or quantity of malt from which such worts are drawn. 20l. for each offence, and the prosecutor not bound to prove the carrying out of beer before duty paid.

— Making false entry wittingly, and convicted before two commissioners, to lose his allowance for 6 months following

— Not to be prosecuted for forfeiture of mis-entry, if he shall within a week certify the entry according to the return, or otherwise discharge himself

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BREWER not discharged of penalty for mis-entry, though he rectifies it or pays, if it appears in evidence that he did not bona fide shew to officer all the liquor and worts of each respective guile for which return was made, or if any apparent fraud was acted to defraud the duty.

— (Or Retailer) erecting, altering, &c. any tun, back, cooler, &c. and using them for brewing beer without notice; or using any concealed storehouse, or other place for laying beer or worts in cask, 50l. each offence. And all persons in whose occupation the place is, where any such private and concealed tun, back, cooler, or storehouse is found, forfeit 50l. and the tun, &c. so discovered and found, or altered and enlarged, together with the liquor, may be seized for the use of the poor.

— (Or Retailer) after account taken of his beer or worts in the brewing vessels, converting VI into X, by mingling, letting down, or striking over such X with such small beer, or small worts, and selling or retailing the same without notice of the quantity so mingled; or concealing any beer or worts, not gaged, from sight of the officer, whereby duty may be defrauded, 20s. for each offence.

— Common (or Retailer) making use of private or concealed places for laying beer or worts in cask, 50l. for each offence.

— (or Retailer) mixing, concealing, or carrying away any worts, to forfeit 20s. per barrel.

— Erecting or setting up any tun, &c. without notice first given; or enlarging or altering any tun, copper, &c. or keeping any concealed tun, 200l. each vessel

— Altering the situation or position of any tun, batch, float, cooler, or copper, after it hath been fixed, without written notice first given; or placing any materials at, in, or upon the dipping place or places of any such tun, &c. or by any other ways or means preventing or hindering the officer from taking true dips of such beer or worts, 20l.

— to be allowed for leakage and fillings, 3 barrels in 23 beer, 2 barrels in 22 ale.

— if out of bills of mortality, to be allowed only 2½ in every 23 of ale or beer for leakage and filling.

— Not to deliver beer to retailer, till such retailer has paid the duty to said brewer

— Having made, or ought to have made, his entry, officer must weekly deliver to him, at his house, or to some of his servants, a true copy of such report as he has made to the commissioners, penalty 40s.

— To have true notes in writing of the last gages left by officer with or for him, at time of taking, containing quantity and quality, neglect 40s.

— (And Retailers) to have true notes of last gages left with or for them at time of gaging, containing quantity and quality, neglect 40s.

— (And Retailers) to have true copy, under officer's hand, left with or for them, within 3 days after the end of every week, of each respective charge, containing the quantity and quality in each week; neglecting to leave such copy, or charging more than such copy contains, 10l. each offence

— to have true notes in writing left with or for him, of every gage, containing inches and length of the back, and wants of the tuns, and the quality of the liquor, if demanded.

— No officer liable for not leaving such copies, unless such copies be demanded in writing from such officer.

— Not to sell or carry out, in whole cask or gallon, in any town, before notice, but between 3 in the morning and 9 in the evening, from lady-day to midsummer, and between 5 and 7 the rest of the year, 20l. penalty for every barrel carried out.

— (Or Innkeeper) upon carrying out his drink, or after carrying out, starting or mixing VI with X upon the dray, or in any victualler's cellar, or other place, forfeit 5l.

— The officer may taste drink upon the dray of such brewer, and upon request may enter the places in possession of innkeeper or victualler receiving drink from common brewer, refusal 5l.

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BREWER (Innkeeper or Victualler) cleansing or carrying out any part of his beer or worts, before the whole guile is brewed off and in his tons or cooler, and until officer might have taken an account thereof, and of the distinct quantity in his respective vessels, without notice of the time, and quantity of such guile he intends to cleanse, &c. and where to lay the same, forfeits 40s. for every barrel so cleansed, &c.

Common, to declare to officer how much X and how much VI (if any VI) before removing out of his tuns. If brewer or servant refuse to make such declaration, officers to return the whole as X, and duty to be paid accordingly, and forfeiture of 20s. per barrel. N. B. By 5 Geo. III. c. 43. s. 26. officer must demand such declaration.

If such brewer or servant, after declaration, makes any increase by any means, or if officer finds any beer or worts laid off over and above the quantity declared, 5l. every barrel so increased and laid off.

Servants aiding in making such increase after declaration, or in laying off beer, &c. before declaration made, forfeits 20s. per barrel so increased and laid off. In default of payment 3 months imprisonment.

If on trial it shall appear that the X was increased by X of a former guile, the brewer incurs the penalty, unless it appears that the X was so added in sight of officer.

Officer finding that the quantity of X remaining from one brewing to another, and added to a guile of new drink, hath been altered since the brewing, the officer to return such beer so altered and added, as if not charged before, and duty to be paid.

(Victualler and Retailer) mixing, or suffering to be mixed, in any vessel, or otherwise howsoever, any strong beer, ale, or worts, with any small beer or worts, or with water, after the gage of X taken, 50l. for every offence.

Brewer, or others, bribing officer to make false return, or to neglect doing his duty, 10l. each offence, on conviction before two justices, or chief magistrates, on oath of two witnesses.

(Or retailers) to be charged with so much beer, as worts missed by officer, or not fairly let down into the tun, would reasonably have made.

The charge may be made by gage taken by officer upon warm worts in the backs, coolers, or vessels, and then to be allowed $\frac{1}{10}$ for wash and waste, and not to be charged again when made into beer or ale.

(Or retailers) overcharged, how to be relieved.

(Or alehouse-keeper) charged with any offence, information to be laid within 3 months after offence committed, and notice to be given in writing to defaulter within one week after information laid.

(Or retailer) using in brewing or working, melasses, honey, or extract of sugar, forfeits 100 l. and the liquor wherein put.

(Or retailer) using in making, brewing, or working, melasses, &c. forfeit 100 l.

Receiving into his possession, or custody, above 10 lb. of such melasses, &c. forfeits 100 l. and every servant of such common brewer, aiding in using these in brewing, or working, or carrying the same into the brewhouse, &c. belonging to such brewer, shall forfeit 20l. and in default of payment 3 months imprisonment.

(Or retailer) using sugar, honey, &c. or any unwholesome materials in brewing, or shall mix any unwholesome materials with any beer, forfeits 20l. for every offence.

(Or victualler) using any bitter ingredient to serve instead of hops, forfeits 20l. for each offence, except it be wormwood or broom infused by the retailer into beer.

(Or retailer) suspected to use private tuns, backs, &c. the officer, in day time, with constable, on request first made and cause declared, may break open doors, or any part of room in his possessions, and enter and break up the Ground in such place, or the ground near adjoining in his possession, to search for such private tuns, &c.

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—	If found may follow them into the ground, &c. of other persons, (under like request and cause declared,) with constable, and may break, &c. making good the ground, or giving reasonable satisfaction ; opposed by any, 20l.	7, 8 W. III.	30 27	65
—	Keeping pipe or stop cock under ground, or any other private conveyance in or about his brewhouse, by which beer or worts may be conveyed into any other vessel or place, or having any hole in any tun, &c. by which it may be conveyed, into or out of such tun, &c. 100l. each offence.	8, 9 W. III.	19 4	68
—	Suspected to have private pipes or stop cocks, officer, in day time, with constable, on request first made and cause declared, may break up ground, or walls or partition, and search, and follow them into any house into which they lead, and may break or cut them, and may turn cocks to try whither they convey. If no such be found, officer to make good such breaking of ground ; or make satisfaction, opposed by any, 50l.	8, 9 W. III.	19 5	68
—	Delivering to distiller, or vinegar maker, any wash, &c. without notice to officer of the quantity, and when, and to whom, to be delivered, 20s. each barrel so delivered without notice.	8, 9 W. III.	19 9	69
—	Any brewer for sale, having brewing vessels, all such vessels to be gaged, if need be, by two able persons on oath, one to be appointed by the brewer, and one by the commissioners, such oath to be administered by a justice of the peace, and copies of their gages to be left with commissioners and with the brewer.	15 Car. II.	11 7	29
BREWING VESSELS,				
—	Vessels and utensils, liable to arrears of duty and penalties, into whose hands soever, or by whatever title they come.	15 Car. II.	11 13	30
—	Fixed private vessels not to be lent by any person in any city, town corporate, or parts adjoining; nor beer suffered to be brewed but for the private family, if there is a common brewhouse there: penalty, 50l.	22, 23 Car. II.	5 10	36
BEER,				
—	A barrel of beer within the bills of mortality to contain 36 gall. according to the standard of the ale quart; of ale 32 gallons.	12 Car. II.	24 34	22
—	Out of the bills the barrel, whether beer or ale, to contain 34 gallons	1 W. & M.	24 5	40
—	Price thereof, in what cases may be raised	2 Geo. III.	14 1	542
—	Not to be delivered to retailer till he pays the duties	12 Car. II.	23 24	17
—	Or ale sold in fairs by retail, by persons brewing for that purpose only, are freed from all penalties, if they pay the duty before sale.	12 Car. II.	23 25	17
—	Left of a former guile, in what case may be added to subsequent guile, in presence of officer, and to be charged a second time as if newly brewed.	8, 9 W. III.	19 2	67
—	Strong may be exported beyond the seas in an allowed port, and at the commissioners quays, and within excise hours, after notice given to officer, paying custom 1s. per ton and no more. The officer to certify the quantity to the commissioners, who are to make allowance, or repay the excise to the brewer within one month after exportation, deducting 3d. per ton for charges.	8, 9 W. III.	19 3	68
—	Landed or put into any other ship in Great Britain, liquor forfeited, and 50l. for each cask.	1 W. & M.	22 1	38
—	Exported at an allowed port, and at commissioners quay, and within usual hours of excise, in the presence of officer, after notice given of the place where shipped; the officer to certify the quantity to the commissioners, who, after proof made of the duty paid, and that the beer was brewed since 1761, an allowance of 8s. per barrel to the brewer or maker thereof, within one month after exported, deducting 3d. per ton for charges: this in full of all drawbacks.	1 W. & M.	22 2	38
—	Exported, every barrel proved brewed from malted corn, and duty proved to be paid, (when barley is at 11. 4s. or under) upon producing, from officer who saw the shipping, a certificate of the quantity, the commissioners or officer to pay bounty of 1s. per ton to exporter.	1 Geo. III.	7 5	527
—	Commissioners and officers of customs are to charge every master of ship in his victualling bill, with so much beer and no more as is usual for such number of men; the excise of which is to be recovered as formerly.	1 Geo. III.	7 6	527
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BEER Shipped for exportation, the merchant or master of ship suffering beer, ale, cyder, &c. to be unshipped on land, or into any other ship, within Great Britain, liquor and package forfeited, and 50l. for every cask; liquor may be seized.

BREAKING DOORS, &c. in what cases,

Officers may break doors, or any part of brewhouse, distilling-house, storehouse, warehouse, or other room, or the ground near adjoining in their respective possessions, to search after private tuns, &c. or pipes leading thereto, on just suspicion, in day time, with constable, after request made and cause declared, and if pipes are found, may search after, and follow the same. If it leads into any ground, house, outhouse, or place in the possession of any other person, on like request, and with a constable, may enter and break the ground, or any part of the house, &c. if occasion be to follow such pipe; making good the ground, &c. so broken up, or giving reasonable satisfaction; obstruction 20l.

Officer in day time, and in presence of constable, on request first made and cause declared, may break up the ground in any common brewhouse, or ground near adjoining, or any wall, partition, or other place, to search for private pipes or other private conveyance, and to follow it if found, and may break up the ground, house, wall, or other partition or place, through or into which it shall lead, and may break up or cut such pipe, &c. and may turn any cock to try and examine where such pipe, &c. can convey the beer, &c. from one vessel to another in any other place.

If no such pipe is found, officer to make good the breaches, or to make satisfaction; obstruction 50l.

N. B. It seems if the officer does find, he need not make any satisfaction; and note no warrant is required in these two cases.

Officer, in day time, and in presence of constable, on request made and cause declared, may break up the ground in any distilling house, or the ground near adjoining, or any wall, partition, or other place, to search for pipes, stop cocks or other private conveyance, and when found may break up the ground, house, wall, or other partition, or place through or into which it leads, and may break up or cut such pipes, &c. and may turn cocks to try whether it can convey from one vessel to another; if no pipe be found, to make good the breaches, or make satisfaction to be adjudged by two justices; or party injured may bring action; commissioners to pay what shall be adjudged by the justices; obstruction 100l.

Where officer suspects private stills or other vessels, or materials for distillation to be kept in any place, upon oath made, one justice may grant warrant, and such officer in day time, with a constable, may break open the door, or any part of the house or place suspected, and enter and seize; if not claimed in 20 days the stills and materials to be sold; if claimed, the claimer forfeits for every such place, and for every such vessel 200l.

Upon oath of suspicion that silks, calicoes, and linens and stuffs, painted, stained or dyed, are in custody of dealer, or of others for use of dealer without stamp, the commissioners, or major part of them, or two justices, to grant warrant to any officer of these duties, in day time, with constable, to search for the same, and to open doors, chests, trunks, and package, and to seize.

BRIBERY by any person of officer to omit doing his duty, proved by two witnesses, before two justices, 10l. penalty.

Of officer (whither he accepts the bribe or not) to connive at running goods on shore, or to do any act whereby the revenue may be defrauded; penalty 50l.

Of officer, by persons liable to excise duties, to corrupt him from doing his duty, 500l. on person offering such bribe.

Of officer (or offering so to do) to stamp cambricks improperly, 50l.

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attempting so to bribe officer to stamp cambricks improperly, 50l.	7 Geo. III	3	15	635
BRIDLE CUTTER, in what cases chargeable as tawers of leather	9 Q. Ann.	11	28	141
BROOM, vide BREWER.				
BUSHELL, Winchester, its contents to be 18 inches $\frac{1}{2}$ wide throughout, and 8 inches deep, and to be round, with a plain even bottom	8, 9 W. III	22	3	71
BUYER, or Contractor for hides, removing them before marked, forfeit 50l.	9 Q. Ann.	11	26	141
CAKE SOAP, vide SOAP.				
CAMBRICK and LAWN, made in England, to be marked at each end with a seal, the commissioners to provide a seal at maker's expence; officer to seal it, and to be paid such sum as the commissioners shall appoint.	7 Geo. III	43	10	633
Before taken out of the loom, the maker to give notice in writing of the finishing. The officer, before it is cut out of the loom, to mark it at both ends. If notice not given, or cambrick cut out before sealed, goods forfeited, and 5l.	4 Geo. III	37	18	582
Officer to attend with all convenient speed after such notice, and mark the pieces, and set a distinct number on each piece, and number of yards in each piece, and number of threads contained in each warp, to be entered in a book to be provided at the maker's expence	7 Geo. III	43	12	634
Officer refusing to attend and mark, or neglecting the other particulars, forfeits 10l. each offence; but by 7 Geo. III. he only forfeits 5l.	4 Geo. I.	37	19	582
Officer marking any not made in England, or permitting it to be done, or marking any piece after cut out of the loom, 50l. and incapacitated.	7 Geo. III	43	13	634
In any manner procuring officer to commit the said offences, they, their aiders, and abettors, forfeit 100l. and pillory two hours.	4 Geo. III	37	20	583
Or giving a bribe, or offering to give to any officer any bribe, in order to corrupt him to do as above, forfeit 50l.	7 Geo. III	43	20	583
Officer who seals must yearly, in the month of June, transmit an account of all sealed, upon pain of being dismissed	7 Geo. III	43	13	635
Officer, or his executor, refusing to deliver up the seal, forfeit 200l.	7 Geo. III	43	14	635
found unsealed at both ends, (or, if a remnant, at one end) in any place, may be seized by officer of excise for condemnation. Persons exposing to sale, or having in his custody for sale, such cambrick, not sealed as above, forfeit 200l.	4 Geo. III	37	21	583
condemned as above, may not be worn here, but must be exported, and not to be delivered out of the place where secured, till bond and security given to the collector of the port not to reland	7 Geo. III	43	15	635
Counterfeiting the seal, or the impresson, or importing goods with such counterfeit stamp, or selling goods, knowing the stamp to be counterfeit, felony sans clergy.	4 Geo. III	37	22	584
All penalties under this act to be sued in the courts of Westminster.	7 Geo. III	43	16	635
Capias may issue in the first process in information, for penalty imposed by this act, specifying the sum. Defendant to give sufficient bail to the person to whom capias is directed for appearance; and at time of appearance, must give bail to answer the penalties, or go to prison.	4 Geo. III	37	23	584
Seized, or if action brought by owner against officer, for acting under this act, the proof where manufactured to lie on claimant, not on officer	7 Geo. III	43	17	636
CALLICO, within $\frac{1}{8}$ of a yard wide, and not exceeding $\frac{1}{8}$, to pay as yard wide,	4 Geo. III	37	24	585
Callico printed (except died all blue) not to be worn in Great Britain, or used in furniture	7 W. III.	43	21	637
Callico linnen and fustian, died throughout of one colour only, and stuffs made of woollen, or whereof wool is the greatest ingredient, not rated by	4 Geo. III	37	28	586

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Or servant must make true entry on oath, in writing, once in 6 weeks, of all callico, &c. printed, &c. within every such 6 weeks, containing a just account of kind and quantity. If the printer be not the true owner, to specify who is, or on whose account, neglect 50l.	10 Q. Ann.	19	72	180
Silks, &c. all duty to be cleared off in 6 weeks after such entry made, or ought to be made, forfeit double duty; and if removed after default in payment, double value of all removed.	10 Q. Ann.	19	74	180
Officer by day (or night with constable) to be permitted, on request, to enter all places belonging to, or used by such printers, &c. and to take account, leaving a copy, if demanded, with said printer, &c. such report to be a charge. Officer not leaving such copy, if demanded, forfeit 40s.	10 Q. Ann.	19	75	181
Officer also to be permitted to take account of the callico in printer, &c. custody to be printed, &c. If he miss any from the account of his last survey, to charge as if printed, &c.	10 Q. Ann.	19	77	181
Obstructing officer by any persons who shall print, paint, stain, or dye, 20l.	10 Q. Ann.	19	78	181
Silks, &c. Printer, &c. not to remove any so printed, &c. until an account taken by officer, and every piece be stamped, forfeit 20l. And the goods, if found in the custody of a dealer for sale, or of others for such dealer, are forfeited.	10 Q. Ann.	19	79	181
Silks, &c. not surveyed, to be kept separate (fine die) from those surveyed, 5l.	10 Q. Ann.	19	81	182
Silks, &c. concealed by printer, &c. before or after printed, to defraud duty, 20l. and found in any private workhouse, or other place, whereof no notice has been given, may be seized.	10 Q. Ann.	19	82	182
Silks, &c. printed, &c. and found in any place whatever, on land or water, (except in ships for exportation) without stamp, forfeited, and seizable by custom or excise officer. 50l. on person in whose custody. Goods so seized and condemned, not to be delivered out of custom-house warehouse till stamped	5 Geo. I.	11	15	258
Silks, &c. having paid duty, may be exported, on security that it shall be exported, and not be reloaded.	10 Q. Ann.	19	94	185
Exporter to make oath before collector of payment of duty. Collector to give debenture, expressing the true kinds and quantities. Searcher to certify the exportation on the debenture, and on producing such debenture so certified, collector of excise to repay the duty.	10 Q. Ann.	19	96	185
Silks, &c. exported, notice to be given to officer of customs, who is to take off the seal, and to return the kinds and quantities	12 Q. Ann.	9	15	229
Stamps counterfeited, felony sans clergy.	10 Q. Ann.	19	97	186
Silks, &c. sold with counterfeit stamp, knowing the same to be counterfeit, and with an intent to defraud the duty, the seller and all aiders, to forfeit, on conviction, 100l. and to stand in pillory for two hours.	10 Q. Ann.	19	97	186
Silks, &c. on oath of suspicion of unstamped being in draper, or other dealer's custody, or, for his use, in others' custody, commissioners, or major part, or two justices in the country, to issue warrant to officer in day-time, to search, with constable, and to open doors, chests, trunks, and package, and to seize the goods, and to bring them to the next office.	10 Q. Ann.	19	98	186
Silks, &c. Stamps may be provided from time to time	12 Q. Ann.	9	13	238
Silks, &c. printing, &c. at other places than usual residence of party, printer, &c. must pay down the duty before he begins, and make entry of the silks, callicoes, &c. intended to be painted, &c. on neglect, 50l. penalty, and forfeiture of the goods.	1 Geo. I.	36	21	245
The utensils and instruments for printing, &c. in custody of printer, &c. liable to arrears and forfeitures.	10 Q. Ann.	9	83	182
CANDLE Maker, for sale or not for sale, not to set up, alter, or use any melting-house, or place for melting or keeping candles, or materials, or use vessel for melting, without notice, 50l. each offence.	8 Q. Ann.	9	6	119

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CANDLE Maker (other than compounders, using, melting-house, or other place, for making or keeping candles, or materials, or utensils for melting, or moulds, without particular entry in writing of each, 100l. for each place, mould, and utensil so used.

— If candles are found on search in unentered place by officer, making or made, or materials for making melting or melted, or cotton or rushes spread, or any vessel or mould warm with materials, or any sticking to the side of such vessel or mould, this is evidence sufficient to convict of making privately, and the party is subject to the penalty of 100l.

— Maker, in London monthly (elsewhere in 6 weeks) to make true entry in writing of all made within such times, to contain weight, number, size, and quantity, made at each course, penalty 20l.

— Such entry to be made on oath of master or servant, before the proper excise officer, at the office, or before supervisor, &c.

— Lighting a fire under any utensil for melting, or finding tallow or materials melted or melting, or cotton, or rushes spread or spreading, is deemed a beginning to work.

— Makers to clear the duty within 4 weeks (in country within 6 weeks after such entry made, or ought to be made, penalty double duty; and double value, if any candles carried out till duty paid.

— Maker must permit officer by day (or night with constable) on request, to enter all places belonging to or used by him, and to take account by weighing or tale, 20l. obstructing. Report of officer to be the charge. (Copy of report to be left, if demanded.)

— Maker, after request by officer, between 5 and 11; or with constable between 11 and 5, must immediately open the doors, and admit officer into every place belonging to, or used by him: and to open every chest, trunk, &c. immediately upon demand: if not done, or officer is by any other ways or means obstructed, or molested: the offender forfeits 100l.

— Maker must keep just and sufficient scales and weights, at the place of making, and assist officer to weigh; 10l. each neglect.

— Maker having wax, tallow, or other materials for candles in his possession, officer to gage or weigh, and missing after last time of taking account, to charge it as 108lb. of candles, to 112lb. of materials.

— Maker obstructing officer acting under this statute, forfeits 20l.

— Maker sending away, (or suffering to be sent away) before account taken without 24 hours notice (48 hours in the country) 20l. penalty.

— Maker must keep new candles apart from those surveyed for 24 hours, (48 hours in the country) 5l. penalty.

— Maker for sale, mixing candles which have been weighed with those not weighed, or removing from place of making fraudulently before weighed; or concealing candles or materials with intent to deceive, 100l.

— Maker, hiding or concealing, or causing so to be, candles or materials, 20l.

— Maker for sale, before he begins to dip or make, must declare to officer, N^o of sticks for the coarse, size of candles of each stick; N^o of moulds, and how often intends to draw them: if neglects to declare, or after declaration increases N^o of sticks or size of candles, or fills more moulds, or draws oftner; or after weighed redips and increases weight, 10l. each offence.

— Maker for sale, not to begin to make without notice, but at stated hours, in winter 7 to 5, summer 5 to 7, 10l. penalty.

— Maker for sale, not to make any course (other than mould) of candles, or make preparation, without notice in writing of the particular hours, N^o. of sticks, size and N^o of candles on each stick, 50l. each; and if he does not begin within three hours after the time mentioned, notice is void.

— Maker, prosecuted for unentered place or utensil, may be summoned by assumed or right name, and summons left at house where the discovery was made, is legal and effectual.

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Maker for sale, having candles not mentioned in any entry, and of which officer had no account, must pay the duty; if not, double duty is to be paid, unless he proved duty before paid, or that he bought them of some chandler, and had given notice, 6 hours before buying, of such his intention, and of whom to be bought.	11 Geo. I.	30	29	314
And materials found in any private melting house and other place, and all private coppers, furnaces, &c. not entered, forfeited, or the value.	8 Q. Ann.	19	17	121
Not to be exposed to sale but in publick shops, or fairs, or markets	8 Q. Ann.	19	18	122
Materials and utensils liable to arrears of duty and penalties, in custody of maker and of others to his use.	8 Q. Ann.	19	19	122
On what terms to be exported	8 Q. Ann.	19	24 25 26	124
Cracked or spoiled, to be quite defaced by officer, and duty to be repaid.	8 Q. Ann.	19	29	125
Small rush lights, once dipped in grease, (not melted or refined tallow) for private use, not chargeable with duty.	9 Q. Ann.	6	15	128
CANDLES imported from any place, in package in less than 224lb. to be stowed openly in the hold, candles and package forfeited: and masters of vessels forfeit 50l. The candles may be seized by custom or excise officer on rummage, or if found unshipping.	23 Geo. II.	21	27 28	436
Having sufferance, cocquet, or transire, to be shipped coastwise, must express quality and quantity, weight, marks of package, by whom sold, and to what place consigned; if not, forfeited with package	23 Geo. II.	21	29	437
Found in any ship or vessel, or carrying in any carriage whatever, if good reason to suspect made privately, or clandestinely imported, or relanded after exportation, forfeited: and 5l. (on person in whose possession found) for every C. unless proof of duty paid.	23 Geo. II.	21	30	437
Unshipped before entry, or relanded after exportation, forfeited, together with the package, and the carriages, horses, vessels, boats, used in loading or removing are forfeited: and 5l. for each C. to be paid by the person from whom seized.	23 Geo. II.	21	31	438
Clandestinely imported or relanded, if concealed knowingly, or permitted to be concealed, 50l. for every C. weight, claiming the property or not, and candles and package forfeited	23 Geo. II.	21	32	438
Seized from unknown persons, how to be condemned.	23 Geo. II.	21	33	438
Suspected to be concealed, in any place whatsoever, (entered or not entered) with intent to defraud the duty, two commissioners (or one justice) may grant warrant, and officer may enter by day (or night with constable) and seize candles and package; 100l. if obstructed by any person.	23 Geo. II.	21	34	439
So seized (by warrant or concealment) proof of duty paid to lie on claimer	23 Geo. II.	21	35	439
And such seizure to be heard summarily, and mitigation to penalty, besides costs and charges of discovery and prosecution.	23 Geo. II.	21	37 38	440
Suspected to be privately made or concealed in any place, with intent to defraud the duty, upon oath of officer, one commissioner, or one justice to grant warrant, and officer may, by day, (or night with constable,) enter every suspected place, and seize all candles and materials ready for making, and the person making, or in whose possession found, forfeit 100l. unless proof of duty paid, (no penalty for obstructing.)	5 Geo. III.	43	7	596
Clandestinely imported by mariner, the captain may detain his wages to satisfy penalties incurred thereby.	26 Geo. II.	32	8	464
CAPIAS, or other process if suing out of any court against persons prosecuted for any offence against any law of excise, may issue in the first process, in all cases of running or receiving goods, knowing the same to be run, specifying the penalty sued for.	8 Geo. I.	18	15	276
Upon application of solicitor of excise, endorsing his request upon the capias or other process, sheriff must grant his warrant to persons named by solicitor; sheriff refusing, to be liable as in cases for not executing process, and sheriff granting such warrant is saved harmless from escapes.	9 Geo. II.	35	32 33	373
To issue in the first process in the cambrick act.	4 Geo. III.	37	29	586
	7 Geo. III.	43	22	638

I N D E X

A C T S.

CAPTAIN, Vide **MASTERS** of **SHIPS**.

CARMEN, carrying run goods, knowing the same to be run, forfeit treble the value.

CARRIAGES, vide **COACH**, **HORSE**.

CARRIER, vide **TOBACCO**.

CASKS, vide **FOREIGN LIQUORS**, **VESSELS**.

The number, with the N^o. and marks, and kind of liquors contained, to be inserted in ship's report, neglecting forfeits liquor and cask.

CERTIFICATE, vide **EXPORTATIONS**, **PERMIT**.

Of minister, and churchwarden, and overseer, or three householders, when necessary, for persons taking public alehouses.

With rum, or spirits brought from the British colonies, to be under hand and seal of principal officer of customs, and must be delivered at time of making report, by person having command of the ship, on penalty of 100l.

to be given with seized chocolate, if removed out of the warehouse.

Of conviction of persons retailing spirituous liquors without licence, before a justice of London or Westminster, must be transmitted to the clerk of the peace; such certificate to be evidence.

Of conviction of offender, for selling beer or spirituous liquors without licence, to be transmitted to sessions by the justice.

Of clerk of the peace is evidence that the party has been convicted.

How to be given, and at what time, of exported liquors being landed.

Such granted falsely, or erased, or knowingly used so, penalty 500l.

Of coffee being British plantation forged or knowingly used when forged, 200l.

With coffee brought from America, what particulars to contain, and how to be given.

CERTIORARI not to supercede proceedings upon order of justice in excise cases.

Not to supercede proceedings under this act.

Not allowed to remove proceedings of justice in cases of leather.

Not allowed to set aside order of justice in cases of malt.

Not to remove the judgment of commissioners, or justices in condemning brandy, whether the same be condemned on hearing or after proclamation.

Not to remove judgment of commissioners, or justices, in seizures of sweets, for carrying without certificate.

Not to remove judgment of justices in seizure of ships, horses, &c.

Not to remove judgment of commissioner, or of justice in case of coffee, tea, &c.

Not to remove the judgment of commissioners, or of justice in cases of candles, soap, and starch condemned by this act, either on hearing or proclamation.

CHARGES, vide **GAGES**.

of condemnation and of seizure, to be paid out of king's moiety, where the thing seized is to be burnt.

Reasonable, of taking and selling a distress may be deducted by officer out of the money arising by the sale, and only the overplus, after such deduction, to be returned to the owner.

CHOCOLATE, vide **FOREIGN GOODS**, **COFFEE**, **TEA**,

Ready made, or cocoa paste, not to be imported, forfeiture of double value, goods and package.

Maker, or person for whose use made, must weekly, within bills of mortality, (six weeks if without) make entry of all made by or for him; such entry to contain, upon oath of master or servant, the weight; 50l. penalty.

Maker, or proprietor, shall within a week (or six weeks if in country) pay off the duty, after entry so made, or ought to be made, refusing or neglecting 50l. over and above the duty; if any carried out after default of payment, treble value of all so sold.

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CHOCOLATE

I N D E X A C T S .

CHOCOLATE must be packed up at the time of making entry, in papers of 1lb. each, and tied up with thread, and so to be produced to the officers, who are to stamp it.

— Maker and proprietor shall, from time to time of making entry, produce all the chocolate (upon pain of 20s. for every pound not produced) tied up with thread, in papers of pound, half pound, and quarter of a pound, and not more or less; officer to affix the mark thereon; none to be sold in less quantity than quarter of a pound.

— Sold in less quantity than a quarter of a pound, or not duly stampd, or not tied up with the identical piece of thread used before it was stamped; or if sold after opened, forfeit 20l.

— Stamp forged, or caused so to be, or selling it with such forged stamp, knowing the forgery, 500l. and commitment for 12 months without bail.

— Made of cocoa nuts, at any houses for private use, not to use less than 56lb. of nuts at each making.

— Maker for private use, before he begins, must give three days notice under his hand, specifying the weight or quantity of the cocoa nuts, the name of the person employed in making, and the place where, and officer is to grant permission.

— So privately made, the person making, or for whose use, must within three days after finishing, make entry on oath, of the quantity made by such permit, and shall then bring all the chocolate in papers to be stamped, and to pay the duty for it, in default of either, the chocolate and treble value of chocolate forfeited.

— Not less than 56lb. of cocoa nuts to be made for private use.

— Stampd papers, if fixed on unentered chocolate, or unentered chocolate inclosed in such papers to defraud the duty, liable to the penalties of forging the stamp 500l.

— If damaged, the stamp may be taken off in presence of officers, and must be delivered to such officer, and the chocolate may be new made, paying duty for the quantity added; may be restamped, the maker making proof before majority of the commissioners that the duty has been paid for all the cocoa nuts used before, and now added, not to be remarked, or restamped without such proof.

— Seized and brought into the warehouse, the seizer or buyer, upon entering the same with receiver of inland duty, and paying the duty, is to have a certificate, specifying the quantity, and the time when, and the warehouse whence taken, and the chocolate may be carried to be stamped and put into papers.

CHYMISTS, vide APOTHECARY.

CLERK, vide JUSTICE.

CLAIMER, vide SHIPS, VESSELS, PROOF, ONUS PROBANDI

— Of stills, vessels, or spirits, &c. found concealed, and seized under warrant, forfeits 200l. for each.

— Of coffee, tea, &c. seized with horses and carts; if disputed whether duty is paid, proof lies on the claimer, or person in whose possession found.

— Of foreign goods seized for non-payment of duty, must prove duty paid, &c.

— Where any goods, ships, vessels, or boats, shall be prosecuted, shall give security in the penalty of 60l. to answer the costs, or in default within the limited time, condemnation is to follow.

— Of ship, in what case to have writ of delivery, after 3 terms.

— Of soap, candles, or starch, seized for non-entry, or non-payment, must prove duty paid.

— Having a verdict on information for run goods seized, if judge certify probable cause of seizure, claimer to have no costs.

— Of tobacco, or snuffs, seized for being removed without proper certificate, must prove duty paid.

— Of cambricks seized under 4 Geo. III. proof of place where made, to be made by him if action brought by him against officer

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COACHES.

I N D E X . I N F A C T S .

COACHES, BERLIN, LANDAU, CHARIOT, &c. to pay an annual duty, and to be paid by the person keeping the same, whether for own use or to hire
 Licensed as hackney coaches, and not carrying more than 10 miles from town, exempted.
 &c. kept for sale, and remaining unfold in possession of owner or coachmaker the purchaser thereof, and not employed for any person's use, except of such person whose like carriage shall be then mending, then such coachmaker exempted.
 To the number of 5 four-wheel carriages only to be paid for if kept for private use, but if hired out, each must pay, though exceeding 5 in number; so for every chaise, or chair, with two wheels, though exceeding 5 in number.
 kept for own use, or as guardian, or to let out, notice must be given within 20 days after beginning to keep such carriage; and from time to time within 20 days after beginning to keep any other such carriage, not being in the place of the former. the notice must be renewed annually within 20 days after the expiration of 12 calendar months after such first notice, and to pay the duty at the time of notice. 20l. keeping without such notice.
 duty, if paid at any time before information laid, the penalty is saved.
 duty, when paid, the name of the person paying, and the number of the carriages kept, and the name of the parish where living, to be registered, and a receipt indented to be given to the person paying. Such receipt is a discharge where-ever used.
 &c. kept as public stages, and constantly employed on fixed days in every week, in carrying passengers for hire, and not let out by way of job for a day, or longer time, pay no duty.
 let out to hire, shall have a mark of distinction (to be appointed by commissioners of excise). If let out without such mark being fixed, or taken off when fixed, the person letting it out forfeits 20l.
 Kept by coachmaker for sale, if let out for hire, 20l.
 Prosecutions to be heard summarily
 If the duty is paid, the person claiming title under the person dying, may use the carriage till the year is expired.
See for add. duty 20l. 4. 3. 8. 34.

COASTWISE, vide COCQUET.

COASTING VESSELS may be boarded by officer, and cabin searched, obstructed by any person, 100l.

COCOA NUTS, see COFFEE, TEA, FOREIGN GOODS.

Nuts imported, to be entered at custom-house, and to be warehoused at expence of the importer. If to be taken out, an entry to be made with collector of inland duty, as a charge upon proprietor and buyer. Warehouse-keeper to grant permit.
 Nuts exported, how to be certified.
 Not less than 56lb. to be used in making chocolate in private places.
 Nuts not to be sold in less quantities than 28lb. at one time, the christian and surname of the buyer, or for whose use, or on whose account to be entered in writing, officer to inspect such entry, and to take copy, 20l. for each offence.
 Shells without the nuts imported, may be seized with package by officer of custom or excise, to be disposed of as three commissioners shall appoint, officer seizing to be rewarded by three commissioners, not exceeding 20s. per C.
 Paste not to be imported, forfeited, with package, and double value.
 Nuts brought into entered places, there must be a certificate that the same have been duly entered at custom-house, and express the quantity and quality, and at what place the customs was paid, goods and package and treble value forfeited if not.

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COCQUET, TRANSIRE, or CERTIFICATE, Exciseable liquors (except beer, ale, cyder, perry, and metheglin) brought thereby, not to be landed by the person bringing, or to whom consigned, till entry made with excise officer where landed; forfeiture double value of liquors.	15 Car. II.	11	18	32
Goods foreign, carried coastwise forfeited, if unshipped before cocquet delivered.	8 Geo. I.	18	18	277
Or transire for candles, sepe, or starch, to be carried to sea from any ports, to be landed at any other place in this kingdom, must express the quality, quantity, and weight, and mark of the package, and by whom made and sold, and to what place consigned, on forfeiture of goods and package, to be seized by officer.	23 Geo. II.	21	29	437
COFFEE, vide FOREIGN GOODS.				
Roaster, making use of water, or grease, or such like materials, at any time whereby it is rendered heavier, 20l. for each offence. Any trader knowingly buying such, forfeits 20l.	5 Geo. I.	11	23	256
Roaster, using or mixing butter, or any materials in roasting, or soon after roasting, or before selling, 100l. And trader knowingly buying or selling such coffee so mixed, 100l.	11 Geo. I.	30	9	304
Roasting houses may be provided by commissioners of excise, traders may bring their berries thither, together with a certificate of excise duty paid, 8s. per C. to be paid for roasting; if done by trader's servants, only 3s. per C.	10 Geo. I.	10	31 32	294
Not to be roasted for sale, but in public roasting house, on forfeiture of coffee, and 5s. per pound for all roasted elsewhere.	10 Geo. I.	10	33	294
Roasting house officer not attending, or refusing, forfeits 10l. and for second offence, 20l. and incapacity.	10 Geo. I.	10	34	294
Of the British plantations, not to be shipped in America, till the planter, or his known agent, has made oath that it is of his own growth, and specifying the place where; such affidavit to be produced to the naval officer before shipping, and the person who enters the coffee, is to make affidavit that it is the same coffee mentioned in planter's oath; A certificate of this oath to be delivered by the officer to the master of the vessel, on which shipped, who is to swear before clearing of the ship, that he hath received such and no other coffee on board, and will take no other coffee on board, before he hath made his report of his lading in Great Britain; certificate to be produced to collector of customs at port of delivery.	5 Geo. II.	24	3	346
Upon entering the coffee, and paying or securing the duties, a mark is to be set on each parcel, denoting it to contain British plantation coffee, and where, and by what ship imported.				
To be lodged in warehouse, as directed by 10 Geo. I. ch. 10.				
The person who enters the coffee with collector of inland duty, must deliver the said certificate of the affidavit of the growth, with the commander's affidavit made at the port where shipped, and the planter's oath, or a copy thereof, together with a certificate of the package, marks, and numbers, to remain with excise officer.	5 Geo. II.	24	3	346
Any person convicted of falsely making any such oath, as above directed, to forfeit 200l. and to suffer 12 months imprisonment.	5 Geo. II.	24	5	347
Any person convicted of forging a certificate of such oath, or knowingly publishing such certificate, forfeits 200l.				
No commander of vessel may take in at any place in America, or at sea, any coffee of foreign growth, except exported from Great Britain, forfeiture of coffee and 200l. and 12 months imprisonment.	5 Geo. II.	24	4	347
Additional duty laid thereon.	32 Geo. II.	10	10	491
Additional duty laid by 32 Geo. II. is taken off from all coffee sold in Great Britain, of growth of British plantations.	5 Geo. III.	45	1	613
Not to be brought in any ship from beyond sea, otherwise than in cask or other package, containing 112lb. at least, to be stowed openly, on pain of forfeiture and package, to be seized by custom or excise officer.	5 Geo. III.	43	36	602

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COFFEE, to the amount of 20lb. being on board any ship whatsoever, coming from foreign parts, found at anchor, or hovering within the limits of any port, or within two leagues of the shore; or discovered to have been within the limits, and not proceeding on her voyage, (unless necessity; of which notice and proof to be immediately made by commander to collector) the goods and package, and ship forfeited, if not exceeding 50 tuns.	5 Geo. III.	43	40	603
Not of the growth of British plantations in America, to pay additional duty.	5 Geo. III.	45	1	613
A certain quantity may, by licence from commissioners of customs, be exported annually to Isle of Man, and have the drawback, as if exported to Ireland.	7 Geo. III.	45	9	(631)
Tea, cocoa nuts, or chocolate, sold or dealt in by druggist, grocer, chandler, coffee-house keeper, and all and every other person or persons, bodies politic or corporate, such dealer, &c. must, before he take any into his custody, make entry of all places intended to be used for keeping coffee, &c. or making chocolate; 200l. for every such place, and the goods and package.	10 Geo. I.	10	10	285
Not to be brought into entered places without notice, and leaving with officer, authentic certificate, signed by the officer from whence; goods and package forfeited, and treble value.	10 Geo. I.	10	11	285
Officer, at all times by day, may enter every place made use of by dealers for keeping or making, and, by weighing or otherwise, to take account of quantity and sort; obstructing officer 100l.	10 Geo. I.	10	12	286
Dealer therein, to keep weights and scales, and to assist in weighing; refusing to help, weigh, or neglecting to keep scales, 100l.	10 Geo. I.	10	12	286
Suspected, by officer, to be concealed in any place whatever, to defraud of duty, two commissioners, or one justice, may grant such officer a warrant to enter and search by day, (or by night with constable) all suspected places, and to seize the coffee, &c. concealed with the package; any person obstructing officer, forfeits 100l.	10 Geo. I.	10	13	286
Not to sold or be exposed to sale, either wholesale or retail, but in some entered place, on pain of forfeiture, and treble value and package.	10 Geo. I.	10	14	287
Sold in an entered place, if above 6lb. the buyer, on request to officer by seller, is to have a certificate, expressing the quantity, and name of buyer and seller, and that duty is paid, or, if cocoa nuts, that they have been duly entered at custom house, and this certificate to be left with the officer where carried.	10 Geo. I.	10	15	287
Forfeited with package, if found carrying by land or water, and exceeding 6lb. without a permit, limiting the time how long to be in force, and certifying the name and places of abode of buyer and seller, and expressing quantity and species and duty paid, &c.	10 Geo. I.	10	16	288
To be carried to public warehouse, after custom duty secured, and not to be removed from thence, till entry made with collector of inland duty, in manner prescribed, and thence to be delivered out with a permit, and if delivered for exportation, security to be given.	10 Geo. I.	10	26	291
Not entered in public warehouse, is deemed to be clandestinely run, and the goods, package, horses and carriages, used in carrying are forfeited.	10 Geo. I.	10	27	292
So seized, proof of duty paid, lies on party claimant.	10 Geo. I.	10	28	292
Brought into public warehouse, the keeper must keep exact account of all brought in and carried out, and the times when, and if undue delivery, officer forfeits 100l. and incapacity.	10 Geo. I.	10	29	293
When kept in public warehouse, proprietor and officer to have keys, proprietor to enter in presence of officer, and to take out for home consumption on paying the duty.	10 Geo. I.	10	30	293
Dealer therein, not to receive out of the warehouse, less than C. of each sort, except brought in in less quantity, or sold in less lots.	10 Geo. I.	10	34	294

COFFEE,

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COFFEE, Tea, &c. Dealers selling small quantities under 6lb. must each night enter into small book the gross quantity sold in each day, and in another book, all sold in each day in quantities above 6lb. Such parcels above 6lb. not to be removed without permit, expressing the quantity and quality of the goods, the name of buyer and seller, and place to which to be carried, and that duty was paid, or that it was condemned, &c.

— Dealer not to have more than one book of a sort at one time, (the books to be delivered by the commissioners) and when filled up, to be returned on oath or affirmation of dealer, or servant who kept the book and made the entries, such books to be open for officer's perusal; not keeping such books and making the entries, or not returning the books, or making full entries, or not permitting officer to inspect, 100l. each offence.

— hid or concealed by dealer from officer, with view to defraud, forfeiture of goods and package, and treble value.

— Seized by officer, under any statute, made or to be made, if officer is obstructed, &c. in seizing by any person; Or the goods are rescued after seizure, or attempted so to be;—Or flaving or damaging package, after seizure, wherein contained, 50l. every such offence.

— If more than 6lb. found in custody of sellers of spirituous liquors, or in custody of others for his use, are deemed dealers in coffee, &c. and liable to survey.

— If any person take out permit, and shall not within time limited in such permit, actually and really send away the commodity, or return the permit before expiration of time, to officer who gave it, the person taking it out, or for whose use taken out, shall forfeit treble value for every pound permitted, and not removed.

— If permit not returned, and sufficient decrease do not appear to answer the quantity sent, officer to seize a like quantity out of the stock.

— No permit to be granted for the removal, without the special direction in writing of the person, or his servant, out of whose stock to be removed, on pain of 50l. for every such offence, or in default of payment 3 months imprisonment.

— Officer, on oath, before two commissioners, or one justice of the peace, suspecting dealers not to have made true entries in their day books, dealer may be summoned by those commissioners, or justice, to bring their books, and be examined as to the truth of their entries; refusing to attend, or to make the oath required by 10 Geo. I. ch. 10. forfeit 20l. in each case.

— Run, concealed, kept or harboured knowingly, or permitted so to be, the persons forfeit the goods and treble value.

— Seized within limits of head office, to be condemned before commissioners: If seized without the limits, after condemnation, is to be brought to, and sold at public auction in city of London.

— Imported must, within 30 days after report made, or ought to be made, be entered with excise officer, and landed to be warehoused, on pain of forfeiture, except tea or coffee, imported by East India company.

COLLAR MAKER, when deemed tawers, and chargeable as such.

COLLECTOR of excise must find a brass standard quart and pint pot, and deliver it to the head officer of each place, 5l. penalty.

— Misapplying the duties upon vellum, parchment, and paper, forfeits double, and is incapacitated.

COLLEGES and HALLS in the two universities exempted from the excise duty on beer.

— Excepted in the act requiring beer and ale to be retailed by standard measures.

COLLUSIVE SEIZURE, vide OFFICER, SEIZURE, PENALTY.

COMMISSIONERS, vide WARRANT.

— To be appointed by the king, who, or any two of them, are to sit in some convenient place in the city of London, or within 10 miles thereof, as long as king shall think fit.

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COMMISSIONERS

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COMMISSIONERS, To appoint gagers.

- And officers to take the oaths before a baron of the exchequer, or two justices. If before justices, to be certified at next quarter sessions. }
- Not to act as justices in excise matters.
- Not to be farmers of excise, nor vice versa.
- Taking reward for taking bond, or giving receipt, forfeit 10s.
- To pay money received into the exchequer (vide money) }
- May compound with retailers of beer for the beer duty.
- Or other employed about duty of excise, not to take or demand any reward but from his majesty; forfeiture of office if proved by two witnesses, before two justices, and incapacitated for any office in the excise. }
- To pay the money every Wednesday
- Not paying the said weekly sums, or misapplying, forfeit office, and rendered incapable of any office, or place of trust, whatever, and to pay full value for sum misapplied, to any who will sue for the same. }
- The king cause such sums to be paid out of the duties for salaries, or other incident charges, as shall be necessary for receiving, collecting, levying, or managing the same. }
- Not paying weekly, or misapplying, to pay double value, to any person who will sue for the same. }
- To keep the duties distinct.
- Not to be members of the house of commons.
- May condemn spirits summarily, whether british or foreign, seized by officer. }
- Two to summon dealers in coffee, &c. to produce their day-books, and to examine the dealers on oath. }
- Two may receive the oath of exporter of plantation rum
- Three to dispose of cocoa shells seized, and to reward officer seizing, not exceeding 20s. per C. }
- Three impowered to adjudge and determine in all cases.
- Three may issue warrants on such adjudication, though they were not commissioners at the time, nor did sit in judgment. }
- To provide stamps to mark leather.
- To provide new stamps for leather from time to time.
- To provide stamps for silks, calicoes, linens, and stuffs.
- May compound for candle duty.
- May compound with retailers of beer, for the duty from time to time. }
- May compound for malt duty.
- After seizure of tea, or spirits, may cause 1s. per lb. for tea, and 1s. per gallon for spirits, to be advanced to the person seizing, upon certificate under the hand of a justice that the offender is committed to prison. }

COMPLAINT, vide OVERCHARGE.

- and Appeals between party and party, in order to the payment of the duty of excise, shall be heard and determined in the proper county, and not elsewhere. }
- May be determined by three commissioners.
- May be entered and enrolled in the english tongue.

COMPOUNDER for CANDLES.

- To pay 2s. for every head which at any time or times, during the continuance of such composition, shall be of his family, to be paid quarterly. Not liable to survey, nor penalty, for using lamp oil. }
- Not to sell, under penalty of 5s. per lb. and further penalty of 5l. and to lose the benefit of composition, and be liable to survey. }
- Not to permit others to make in their houses, or outhouses, or to have more persons than compounded for, without notice before the next quarter-day, under like penalties as above.
- Leaving off house-keeping, the composition to cease from the end of that quarter in which he leaves off house-keeping. }

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COMPOUNDERS for CANDLES,

Not paying their composition-money, are to pay duty for all which they, or others in trust for them, shall be possessed of at determination of their composition, and within 10 days after such default, must make entry of all their candles, on penalty of 20l. And within six days after entry pay the duty, on forfeiture of double value, and liable to survey and search.

COMPOUNDERS for BEER.

May be by discretion of commissioners, or sub-commissioners.

But such compounder not to permit any common brewer to brew in his brewhouse, without notice of the particular brewing and quantity and quality of the beer intended, and forthwith paying down the full excise duty. 5l. per barrel on each party.

COMPOUNDERS for MALT.

To pay at the rate of 5s. per head per annum which at any time or times, during the continuance of such composition, shall be of their family; the money to be paid, or secured to be paid, quarterly.

Delivering to others, or permitting to make at their houses, or selling any liquor made of malt, or having more persons than compounded for, without notice before next quarter-day, and paying for them, forfeit 5l. and benefit of composition, are liable to duty and survey, and 20s. per barrel for all sold, or fraudently made.

To pay an additional proportionable sum per head for composition, and under the same rules and regulations as by former act.

COMPTROLLER of EXCISE, to keep distinct accounts of duty of vellum, parchment, paper, and salt, and his books to be accessible to at all hours; if not, forfeiture of office, and incapacity for any office of trust, and 100l. to person suing.

CONSTABLE refusing to go with officer of excise, upon request, to do any thing where a constable's presence is necessary, forfeits 20l.

Not necessary to search candle-makers houses or places between 5 in the morning and 11 in the evening, but between 11 in the evening, and 5 in the morning, he must be present.

Or other peace officer, neglecting or refusing, upon due request, to assist in the execution of the laws against retailers of spirituous liquors without licence, being convicted of such refusal before one justice where the offence was committed, forfeit 20l.

May, by warrant of a justice, search gaols and prisons, and seize spirituous liquors found there.

CONTRACTOR, vide BUYER.

CONVICTION, the form for selling spirituous liquors without licence:—Appeal lies.

The form of a disability to sell exciseable liquors.

COPY of GAGE, vide GAGER.

CORN SPIRITS, vide DISTILLER, EXPORTATION.

COSTS, full costs to persons sued in pursuance of this act and prevailing.

Full costs to persons sued under the malt acts and prevailing.

Attend appeal, and to be paid double on affirmance or reversal.

Double given if defendant have a verdict, or plaintiff nonsuited, for any thing done under these statutes.

Double given if defendant have verdict, or plaintiff nonsuited.

None allowed to claimer of ship or goods, seized as run, if judge certify a probable cause of seizure, though verdict for the claimer.

Treble given to persons sued for any thing done in pursuance of any act relating to the duties of excise, or other duties under the management of the commissioners of excise, if defendant have a verdict, or plaintiff be nonsuited, or judgment against him, on demurrer or otherwise.

Treble given to persons sued for any thing done in pursuance of any act relating to customs, excise, or salt duties, if verdict pass for defendant, or plaintiff be nonsuited, or discontinued, or judgment be given on demurrer, or otherwise.

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COSTS of the officer allowed in mitigation of fines.

CURRIER, vide **LEATHER**.

Who may curry leather.

Subject to penalty for not currying leather properly.

CURRIED goods have no drawback.

Goods have a drawback.

CUSTOM-HOUSE OFFICER, vide **OFFICER**.

CYDER or **PERRY**,

May be exported, paying custom, one shilling per ton; Officer who sees it shipped, is to certify to commissioners of excise the quantity; and duty to be allowed, or repaid, within one month after exportation, to the maker thereof, deducting three pence per ton for officers charges.

If relanded, or put into any other vessel in England, forfeited; and the person who shall cause or suffer it to be unshipped forfeits 50l.

To be charged in victualling-bill at Custom-house, if to be spent on ship-board.

British, after duty actually paid, how to be exported, and on what security (repealed).

Exported in any quantity, the drawback to be allowed and repaid, as by 1 W. & M. ch. 22.

British, exported, to have drawback of the 6s. duty laid by this act.

For distillation, not chargeable with the 4s. duty laid by the malt act.

For distillation, not chargeable with the 6s. duty laid by this act.

If it hath payed cyder duty, and shall become unfit for sale, and shall be charged with vinegar duty, three commissioners, or two justices, may discharge it of the 6s. duty.

Bought for private use only, and the buyer not being a dealer or retailer, not liable to the malt act duty.

Additional duty upon all made in Great Britain, and sold by retailer, to be paid by retailer.

Liable in no case to more than 16s. 8d. per hoghead.

Consigned to factor to sell or dispose of, factor to pay 16s. 8d. per hoghead.

Carried coastwise, master of vessel must, within three days after arrival of ship at any port of delivery of any part of his cargo of cyder, report and give officer of excise an account in writing, of the names and places of abode of the consignor and consignee.

So carried coastwise, to be delivered within 21 days after arrival, on pain of forfeiture of cyder and package; And if master refuses or neglects to give such account, or disposes of it at any other than the true place; he forfeits 20l.

CYDER Factor, every person receiving into his custody or possession cyder or perry, to sell or dispose of, is deemed and declared to be a factor, chargeable with the duty of 16s. 8d. per hoghead.

Such factor not liable to the duty, if the cyder or perry was made from fruit of his own growth, or if he has a certificate that the duty is already charged.

Such factor, receiving cyder to sell, must make entry in writing of his name, and of every place used for keeping cyder or perry, three days before he begins to sell, on neglect forfeits 50l. for every place.

CYDER Retailer—Every person who shall buy cyder or perry, or fruit to make into cyder or perry, and shall sell any so bought or made by the hoghead, or greater or less measure, is deemed such, and is chargeable with duties.

By annual malt act, Every person who sells any quantity of cyder or perry, in less quantity than 20 gallons at one time, whether the same be made from fruit of his own growth, or from bought fruit, is deemed such, and is chargeable with all the duties.

Every person buying cyder or perry, or fruit to make cyder or perry, and selling by hoghead, or more or less, or selling in less quantities than 20 gallons at one time, whether from his own, or from bought fruit, is deemed such, and is chargeable with all the duties.

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CYDER

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CYDER Maker, concealing cyder or perry to defraud the duty, forfeits 40s. per hoghead.

— (Or Retailer) Refusing, on request made by officer, entrance by day, (or by night with constable) into all places belonging to, or used by him, to take account; such maker, (*not mentioning retailer*) forfeits 15l.

— For sale, delivering cyder or perry to distiller, or vinegar maker, without notice to officer of the district, of the quantity, and when, and to whom to be delivered, forfeits 20s. per barrel.

— Information laid against him, for any offence against excise laws, must be within three months after offence, and notice within a week after information laid.

CYDER Dealer, and persons receiving it from distant parts, shall be chargeable with the 4s. duty, unless they prove it made from fruit of their own growth, or that duty has been charged—Such dealer or receiver, refusing to permit officer to enter from time to time, (on demand) in day time, into all places belonging to, or used by him—forfeits 20l.

— And retailers, and persons receiving into their custody any quantity for sale, and persons buying fruit to make for sale, must make entry in writing of all places used for making or keeping—50l. penalty for each unentered place.

— Or retailer of cyder or perry from his own fruit, to pay for all he sells, 6s. per hoghead.

— Dealer or retailer, selling to another dealer or retailer, to sell again, Or maker from his own fruit, selling in less quantities than 20 gallons at one time, not chargeable with the duty, if he produce certificate that duty has been charged.

— Or retailer from fruit of his own growth, is liable to all the regulations and penalties as other dealers or retailers.

— Retailer or factor, sending cyder or perry from the maker to any contractor or buyer, without the duty is first charged, and without a certificate signed by officer, signifying the quantity, and duty charged, and N^o. of casks—forfeits 50l.

— Maker or others, obstructing officer in execution of this act, or rescuing cyder or perry, after seizure, or endeavouring so to do, or, after seizure, *flaving*—penalty 40l.

DEALER, vide **TRADER**—**BRANDY**—**PERMITS**.

— Who deemed a dealer in brandy.

— The visible owner of the shop deemed the real dealer, and liable.

— In brandy, having more than 6lb. of tea, coffee, &c. deemed dealers in coffee, tea, &c.

— Not truly using, or not returning permits, how to be dealt with

DEBENTURE, vide **DRAWBACK** and **EXPORTATION**.

DECLARATION, vide **BREWER**, **CANDLE-MAKER**.

DEFENDANT, if sued for any thing done under the 6 Geo. III. ch. 19. against persons for having foreign leather gloves, may, before issue joined, pay money into court.

DISCOVERY of accomplices by officer, within two months, officer to be acquitted, though he made collusive seizure.

— Of collusive seizure by officer, if within three months, the discoverer, not being an accomplice, to have the crown's moiety.

— Of accomplices (two or more) by smugglers, how to be rewarded.

DISTILLER, Every person having materials fit for distillation, and a still containing 20 gallons, is a distiller for sale, and liable to survey, &c.

— Every person making or keeping materials for distillation, and having a still or stills containing 10 gallons or more—upon proof on oath, before one commissioner, or one justice, shall be liable to duties, and subject to survey as common distillers, and to the several penalties imposed by excise acts.

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DISTILLER, every person dealing in exciseable liquors, who shall also make or distil any spirits, shall be deemed a common distiller, and be subject to survey, and to all penalties by former acts, as such

— Must permit officer at all times by day, (or night with constable) on request, to enter all workhouses and places belonging to, or used by him—if he refuses, to be forbidden to carry out; if carries out after warning, forfeits double value and 5l.

— Refusing to admit officer by day, (or night with constable) without proving false upon him by the prosecutor, is liable to the penalties of the former acts.

— Must permit officer by day, (or night with constable) to every entered place, and by tasting, gaging, or otherwise, to take an account of the quantity and quality of all the liquor in his custody;—If distiller obstructs the officer he forfeits 50l.

— Any person may distil for sale, from drink brewed from malted corn only, being subject as other distillers are.

— Any person, giving notice of his works for distilling to commissioners of excise, may, within ten days after entering such works, distil for sale, from malted corn or cyder, and may rectify and refine spirits of his own making, paying the duties, and being subject as other distillers are.

— For sale, setting up, using, or altering any vessel for making, without notice given at next excise office, forfeits 20l. for each vessel.

— For sale or exportation, not to erect, or set up any vessel for making or keeping, &c. nor alter or enlarge any already set up—nor keep any private or concealed vessel,—nor any private or concealed place for making or keeping, without notice;—20l. for each vessel and place.

— For sale, must make entry of all places made use of by him for keeping spirits, 20l. for every unentered place used, and liquor and casks.

— Bringing in spirits, without notice and certificate, into such entered places, forfeits liquor and casks.

— For sale or exportation, must, ten days before he distills, make a particular entry in writing, at next office, of all and every vessel which he uses for making or keeping wash, worts, low wines, or spirits—and for keeping feints—50l. for each so used without.

— For sale or exportation, must shew to officer who surveys him, every entered vessel, and the officer to mark each vessel with a durable mark; defacing such mark by any person—20l. each offence.

— For sale or exportation, using any vessel without being shewn or marked, deemed to use an unentered vessel, and forfeits 50l.

— For sale or exportation, not to have more than two casks or vessels for keeping feints, or after runnings of second extraction.

— Of low wines, after an account taken of the quantity of his low wines, selling or removing, without a second distillation, forfeits 5s. per gallon.

— Of low wines or spirits from corn, not to mix melasses, or other materials in brewing, or after the same is made into drink and before it is made into low wines, on penalty of 12d. per gallon, to be charged for low wines drawn from the drink so mixed; but must draw their low wines from clear drink without mixture.

— Of low wines or spirits from corn, preparing or receiving wash from any materials, before he has drawn off or distilled all the liquors made or prepared from corn,—5l. for every barrel found undrawn or undistilled.

— Of low wines, not accounting for drink or wash, or other such like materials, which the officer misses, and which he had gaged 24 hours before, to be charged for so much as the drink, wash, &c. so missing, in his judgment would reasonably have made.

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- DISTILLER** for sale or exportation must, within limits 24 hours, (without 48 hours) before he can receive any quantity of wine, cyder, sugar water, or any kind of fermented wash, give notice to officer, of the quantity and species, and of the time of receiving it into his possession; —neglecting forfeits 50l.
- For sale or exportation, receiving into his custody any cyder or perry, must give notice to officer, 48 hours before he puts any of it into his still,—if he omits to give such notice, or puts it to any other use but only for distillation, he forfeits 5l.
- Of low wines or spirits, not to set his still to work, or to carry out by the cask or gallon, without notice, except between 5 and 8 in winter, and 3 and 9 in summer, penalty 10l.
- For sale, making use of, or keeping any private or concealed place, for laying wash, low wines, or spirits, without notice, 20l. for each place,—And the occupier of such place where found, forfeits 20l.
- For sale or exportation, having or keeping any private or concealed place for making, laying, or keeping worts, wash, low wines, or spirits, without notice, 20l. for each,—and the occupier where found or discovered,—50l.
- For sale, concealing low wines or spirits from officer's view, or conveying them away, forfeits 5s. per gallon, if done to defraud the duty.
- Suspected to have concealed vessels or materials, one justice may grant warrants, and the doors may be broken by officer, in presence of a constable, and the vessels and materials seized—to be kept on the spot for 20 days, if not then claimed, to be sold.—Any person obstructing the officer forfeits 200l.—If claimed, the claimer forfeit 200l. for each place and each vessel.
- If nothing found on search, officer to make satisfaction by judgment of two justices.
- The person in whose custody such private still is so found, and the proprietor discovered as by 10, 11 W. III. ch. 4. sec. 7. each forfeit 200l. for each place and each vessel.
- For sale having any quantity of decayed wines, or cyder, or other materials fit, or preparing for distillation, if still is charg'd or prepared to work, and not at work, officer may take off still-head, and examine. If at work, he may stay till the still is worked off, and then examine what materials were wrought. 20l. if refused.
- Of exciseable liquors, suspected justly by officer of using private vessels, officer may, in day-time, with constable, on request and cause declared, break open the doors of distill-house, &c. and enter the rooms in distiller's possession, and break up the ground there, or near adjoining, in his possession, to search for vessels and pipes, and follow the same through the ground or houses of other persons, to discover the vessels, making satisfaction to owner for the breaking.—Any person obstructing 20l.
- Having private pipe, or stop cock, or other conveyance, by which liquors fit for distillation may be conveyed from one vessel to another, or to the still or other place,—or having or keeping any hole in any back, by which liquor fit for distillation may be conveyed into or out of such back,—100l. for each.
- Upon request first made and cause declared, officer in day time, and in presence of constable, may break up the ground in any distilling-house, or the ground near adjoining, or any wall or other place, to search for pipes, stop cock, or other private conveyance;—and may follow such pipe if found, whither it leads—and may break or cut such pipe or conveyance, and turn cocks, to try whether it can convey wash, &c. from one vessel to another, or into any other place.—Any person obstructing forfeits 100l.
- If none found, officer to make good the places broken, or make satisfaction, to be adjudged by two justices.

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DISTILLER, Officer may search, under warrant, and break open houses and seize vessels, and if not claimed in 20 days, stills and vessels forfeited.—If claimed, claimer forfeits 200l. each.

— Officer obstructed by any person, whilst searching under warrant, penalty 200l.

— Having decrease of melasses, wash, to be charged $\frac{1}{4}$ for such decrease as low wines, and $\frac{1}{8}$ as spirits.

— Having decrease of wash from malted corn, or unmalted, to be charged $\frac{1}{4}$ as low wines, and $\frac{1}{8}$ as spirits.

— Having decrease of wash from cyder and perry, to be charged $\frac{1}{5}$ as low wines, and $\frac{1}{10}$ as spirits.

— Drawing spirits from any mixture with any kind of liquor, except common water, to be charged as for low wines drawn from foreign materials.

— Not to have licence as ale-house-keepers.

— Information against distillers, to be prosecuted within three months.

— Sending low wines or spirits coastwise, without a certificate from the officer where distilled, that duty is paid, — liquor forfeited, and may be seized by the officer of the port or place.

— For sale or exportation, vessels and utensils for distilling, used by him, into whose hands soever they come, and by whatever title or conveyance, are subject to all debts and penalties, as if really his own.

— Knowingly selling spirits, to the end it may be unlawfully re-tailed,—10l. penalty.

— May export, upon oath made before two justices, or two commissioners of excise, that the spirits were drawn from corn, without any other materials, and not mixed with any low wines not drawn a second time, nor with any other spirits, foreign or british, and that duty is paid, and the spirits to be exported as merchandize—upon certificate of excise officer, at port of shipping, of the quantity, and being shipped in presence of an officer, to be allowed 3d. per gallon.

— To be exported as merchandize, and to be spent beyond the seas, 3d. per gallon, oath made as above.

— To be exported as merchandize, and to be spent beyond the seas, upon producing certificate of officer of excise at the port, of the quantity shipped, and that it was shipped in presence of officer, to be allowed 4l. 18s. per ton, in full for all drawbacks and bounties, (except the bounty of 1l. 10s. per ton payable at custom-house) upon oath made as above.

— When corn spirits are exported, after being rectified, the exporter must make oath, that the same were made from corn in Great Britain, without any mixture with any other materials, except what has been necessary for rectifying the same, and that duty has been paid, and that they are merchandize to be spent beyond the seas.

— Exporting spirits, drawn from materials mentioned in this act, to have drawback of duty.

— To have no drawback for exportation, but all drawbacks to cease.

— Not to act as a justice, directly or indirectly, in any matter concerning the execution of 9, 10, or 11 Geo. II. relating to retailing spirituous liquors.

— Not to act as justices in any matters relating to distillers, or to the duties imposed upon low wines or spirits, or to the granting licences to retailers of spirituous liquors.

— For sale or exportation, or his servants, refusing to permit officer to take samples of low wines, spirits, feints, and spent wash, paying after rate of 10s. per G. for spirits or low wines, and 1s. for the wash.—Distiller forfeits 50l.

— On any pretence not to begin to charge his still without giving notice of his intention, 6 hours before to officer, unless between 5 and 8, from Michaelmas to Lady-day; and between 3 and 9 the other half year, on penalty of 100l.

If does not begin to charge within one hour after the time mentioned, notice void.

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DISTILLER Preparing grist for wash, using more than one quarter of wheat to 2 quarters of any other grain, — 50l. penalty.

— No person who shall make or rectify spirits for sale, or deal in any sort of spirituous liquors, shall have any still, or number of stills in his own possession, or to his use, unless such still if a single one, or all together, shall contain 100 gallons: — and such stills as shall contain separately less than 100 gallons, to be placed in one work-house, — penalty 100l. for every still; and 100l. for every vessel not so placed.

DISTILLER for EXPORTATION,

— First beginning, must make particular entry, in writing, 4 days before he begins to brew, or to mix materials in order to extract spirits for exportation, make a particular entry in writing, of all vessels for making or keeping wash, low-wines, spirits, and feints; and of all places for preparing or keeping; — and specify in such entry the day he intends to begin, and must give 4 hours notice before he begins any subsequent brewing or mixing, and the hour he intends to begin; and also 4 hours notice before any wash is pumped up, and the particular hour when to begin. — Neglecting in any of these 100l. — and if does not begin and proceed on the day mentioned in his entry, (or within 4 hours afterwards) to brew or mix his materials; — or within 2 hours after his notice in the other cases respectively, — notice is void.

— For exportation, not authorized to distil for exportation, whose wash-still will not contain 1600 gallons, and the low-wines or spirits still 800 gallons.

— Shall not distil for exportation, unless all his wash and low-wines for home consumption be distilled into spirits, at least 48 hours before the day mentioned in his entry for distilling for exportation.

— For exportation desirous to distil for home consumption, and having distilled into spirits all his wash and low-wines for exportation, and such spirits locked up, may withdraw his entry for exportation, and make entry for home consumption, — and may begin at end of 6 days after such entry. — Acting contrary 200l. each offence.

— For exportation, his wash not to be pumped up into still, or moved from the vessel wherein fermented on any pretence, but in presence of an officer.

— For exportation must run or draw off his low-wines immediately from the still into entered vessels, and continue them there, so that officer may have a true gage.

— For exportation must provide a proper cask into which the spirits shall run directly from the still; which cask is to be of contents sufficient to hold the whole produce of the spirits extracted from each still, when made up to the proper strength — such cask to be entered and gaged.

— For exportation must make up the spirits immediately, in presence of an officer, to the strength of 1 to 6, under hydrometer proof; — when gaged to be put into casks, and secured, in presence of an officer, in warehouse duly entered, and approved of by supervisor, and kept separate from all spirits for home consumption; — Supervisor, officer, and distiller, to have each a lock and key; one lock to be found by distiller, two by officer, (at expence of distiller) till delivered out; — officer to take a sample; 500l. penalty on each failure herein. — The supervisor to attend on reasonable notice for trader to view the spirits.

— For exportation may send spirits from his locked-up warehouse to another distiller, — the sender and receiver before taking out of the warehouse, giving bond, (in double value, and double duty of spirits for home consumption) for due exporting them within 3 months after the date of each respective bond; provided leave be first given by commissioners of excise, in writing, for taking it out of the said warehouse, and notice to officer 24 hours before, that the same may be received into such distiller's stock, and provided the spirits be removed with a proper certificate.

— Such spirits when received, to be under the same directions as to rectification and exportation, and distiller liable to same penalties as the maker.

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DISTILLER, nor other can export raw unrectified spirits.

For exportation, desirous to take spirits out of the warehouse, either to rectify, or if rectified and again deposited in order to ship it, must give four hours notice to the officer, and the precise hour of the day, and the quantity and quality of the spirits to be taken out, and whether raw or rectified, and out of what particular warehouse, and for what purpose, and to whom, and whither consigned, and for what purpose, — officer to attend, — and if the trader does not proceed within two hours of the time mentioned in such notice, it is void. — 100l. penalty on each offence.

For exportation taking out raw spirits from the warehouse, the same shall be immediately pump'd up in the presence of an officer, into the still, and be rectified forthwith, and run off, and put into the cask, as directed by sect. 10. of this statute.

If the spirits distilled in one day cannot (for want of time) be conveyed and locked up, — the officer to secure the lid of spirit cask, — and take sample, — and spirits to be locked up the next morning, (unless intended for immediate exportation) — if decrease in quantity or quality, double duty to be paid for it.

For exportation, desirous to use for home consumption, two commissioners may direct the quantity desired to be delivered out. — payment of 40l. 10s. per ton, and to be of the strength of 1 to 6 under hydrometer proof.

But this power extends to such spirits only, as are made from corn malt, or melasses, — and not less than one ton to be taken out at a time for home consumption.

A gallon of british spirits to weigh 7lb. 13 oz. the gallon.

For exportation, taking raw spirits from the warehouse to be rectified, as much is to be returned as was taken out, allowing for the feints, — the commissioners to allow for necessary waste, and the difference that will arise between gaging and weighing. The feints to be run off directly into one large enter'd cask, and then to be gaged, and locked up in the warehouse, in casks marked **F E I N T S**; — once a month all feints to be distilled, and the spirits to be made proof, — and to be locked up or exported, as other spirits are.

For exportation, having decrease in wash, to be charged for it as much double duty, as it would have produced low wines.

For exportation, having decrease in spirits stock, and not certified for by officer, (or not found by commissioner to be by accident) to pay double duty.

For exportation, must permit officer to secure the heads of his stills, when not at work, and also the pump for charging the still and emptying the cask, as also the head of the cask, and the safe at the end of the worm.

For exportation, taking out from the warehouse to be sent coastwise, in order to be exported for foreign parts, from any part of this kingdom, must give bond in double value and double duty, that they shall be really and truly landed in such part of this kingdom, for which entered; — and such bond not to be discharged until certificate produced from the chief officer of excise of that port, for which such spirits were entered; — testifying the landing, describing the number of casks, and the marks, and the exact quantity, — and that the master of the vessel so going coastwise, had made oath of the identity, — and also testifying that the spirits were actually exported, — such certificate to be produced in six months.

Such spirits so landed when sent coastwise, to be warehoused and secured by the officer and the person to whom sent, as by sect. 10. of this statute,

Fraudulent landing punished as by former acts.

For exportation, exporting corn spirits drawn in Great-Britain 3l. 12s. per ton bounty, upon oath made before two commissioners or two justices, that they were drawn from corn and not mixed with any materials, except to rectify them; — that they were warehoused, and to be exported as merchandize to be spent beyond seas; commissioners of excise to pay the bounty, upon

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producing a certificate under the hand of the officer where shipped, of the quantity, and that they were shipped in the presence of an officer.

For exportation, — All spirits shipped for stores, shall whilst in port, be so openly kept, that excise officer may at any time examine the same; — If not so stowed, or if not shown to officer, — double duty to be paid by master of ship.

For exportation sending spirits, drawn in Great-Britain, to any part abroad, to have additional drawback of 24l. 10s. per ton — oath being made, before two commissioners, or two justices that duty is paid, and that it goes as merchandize to be spent beyond the seas, --- and producing certificate from officer where shipped, of the quantity, and that same were proof, and shipped in his presence.

For exportation shipping british made spirits, as stores to be spent and consumed in any voyage beyond the seas, to have all drawbacks and allowances; — the commissioners of excise to ascertain the quantity of spirits, and size and marks of the casks; — Upon like certificate as above, drawback, &c. to be paid.

Such drawback or allowance for spirits exported for merchandize, not to be for casks, containing less than 100 gallons; --- nor shipped in vessels of less burthen than 100 tons.

For exportation, may export british made spirits to Africa and Newfoundland, in any vessel, not being of less burthen than 70 tons.

For exportation sending spirits drawn in Great-Britain to Ireland, or America, Europe or Africa, must before the shipping of the spirits (by 2 Geo. III. ch. 5. sect. 21. after shipped,) give bond in double value of the goods drawback and bounty, for the due landing, where consigned; such bond not to be delivered up, till certificate produced from the chief officer where landed, in Ireland or America, or british consul in Europe, or master of vessel in America, of the due requisites being performed, and oath being made here, that to best of knowledge and belief, the spirits were disposed of at the place mentioned in such certificate.

Certificate from Ireland in 6 months, --- America in 18 months From any part of Europe in 15 months, --- Africa in 18 months. Commissioners may forbear putting bond in suit, if they see cause.

Such spirits re-landed, or knowingly received after re-landed, forfeiture of double the value of drawback allowance and bounty, and spirits and package; and all vessels, boats, horses and carriages, used in landing or removing: and any person belonging to the ship privy, or assisting, to suffer imprisonment 6 months, besides all other penalties.

If package altered after shipping, and before arrival at port of discharge, --- the master to forfeit 100l.

Such spirits must be proof spirits before they can be exported Who exports spirits, must give 5 days notice to officer, in writing, before the spirits are put on ship-board, expressing the N^o of casks, and quantity of spirits: --- the officer to mark each cask before shipped, and to take samples as well before as after ship, not exceeding a pint out of each in the whole, and paying for it, (if demanded) the market-price.

Put on board without such notice, or obstructing officer, 100l. If spirits altered or reduced, in quantity or quality, after shipping, and after being examined by officer, --- the spirits and casks forfeited, and the person doing it, forfeits 100l. and no drawback or bounty shall be allowed.

Making false certificates, or altering certificate or affidavit given in pursuance of this act, or knowingly using such, 500l. penalty.

For exportation, sending to any parts beyond the Seas; shall, when the whole quantity shall be shipped, enter into like bond as is required by 33 Geo. II. --- save that under this act, the penalty shall be in double the value of the spirits, and double the duty (for such spirits made for home consumption) and until such bond shall be entered into by the exporter, the distiller shall be charged for the quantity of spirits with double duty.

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— For exportation, or other person disturbing officer in execution of this act, 100l.	2 Geo. III	5	22	540
DISTRESS warrant, to be granted by commissioners and justices, for the levying of forfeitures and penalties upon the goods and chattels of offenders, and sale to be made if they are not redeemed within 14 days, rendering to the party the overplus, and for want of sufficient distress, the party to be imprisoned till satisfaction made.	12 Car. II.	23	31	18
— Warrant of justices, must direct the goods distrained to be sold and disposed of within a certain time to be limited by such warrant, not less than four days, nor more than eight days, unless the penalty, together with the reasonable charges of taking and keeping the distress, be sooner paid.	27 Geo. II.	20	1	466
— Made, (under justices warrant) officer may deduct reasonable charges of taking, keeping, and selling, out of the money arising by the sale,—overplus to be returned, on demand, to the owner.	27 Geo. II.	20	2	466
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— Of the excise duty on ale, beer, cyder, and mum, exported to be repaid or allowed to the brewer or maker, within one month after exportation, deducting 3d. per ton for charges, and paying one shilling for custom duties.	1 W. & M.	22	1	38
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— But if such exportation be to Africa or Newfoundland, it may be in ships of 70 tons.	6 Geo. III	46	3	627
— Additional on British melasses spirits exported of 3l. 3s. per ton.	33 Geo. II.	28	13	524
— For spirits exported quite taken away, but a bounty of 3l. 12s. per ton is given.	2 Geo. III	5	5	532
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— The duty upon candles exported,	8 Q. Ann.	9	26	124
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— Upon hides or calve skins, tanned, tawed, or dressed, and duly marked, $\frac{2}{3}$ of the duty on exportation.	9 Q. Ann.	11	40	145
— Such mark to be sworn to by the exporter.	10 Q. Ann.	26	5	193
— Upon boots, shoes, gloves, or other manufactured leather, that pays duty by weight, (though no mark upon such manufactured leather) $\frac{2}{3}$ of the duty on exportation.	9 Q. Ann.	11	41	145
— Of 1d. $\frac{1}{2}$ per lb. on manufactured leather exported instead of $\frac{2}{3}$.	12 Q. Ann.	9	64	231
— On sheep and lamb skins, tanned, tawed, or dressed, and exported, $\frac{2}{3}$ duty.	12 Q. Ann.	9	65	232
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— Of 1d. per lb. on exportation of seal skins tanned or tawed,	9 Geo. III	39	8	661

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DRAWBACK on TEA.				
— Taken away by	18 Geo. II.	26	5	400
— Exported to Ireland or America, is free of the inland duties.	21 Geo. II.	14	1	432
— Exported to Ireland or America, is free of all custom duty.	7 Geo. III.	56	2	643
DUTIES, vide TABLE of RATES at the End.				
DUTIES of EXCISE may be farmed for 3 years.	12 Car. II.	27	27	17
— Upon low wines and spirits, how to be recovered and ma- naged.	5 Q. Ann.	19	2	105
— in arrear, vide UTENSILS.				
EAST INDIA COMPANY, vide TEA.				
ENTRY, vide NOTICE.				
— Need not be made in any case further than the next market- town.	12 Car. II.	24	32	22
— Of shop, warehouse, room, place, or utensil, of persons sub- ject to excise survey, not deemed legal unless made in name of the real owner; and the person who acts as visible owner, or principal manager, deemed the real owner, and liable to duties and forfeitures; and the stock found there is also liable.	18 Geo. II.	26	8	402
ENTRY by BREWER.				
— By retailer of beer, ale, cyder, perry, metheglin, or strong waters, brewing or retailing the same, to be made monthly of all brewed or retailed in each month. Neglect 20s.	12 Car. II.	23	16	15
— If false by brewer, forfeits allowance, besides the penalty.	12 Car. II.	24	30	21
— To be made by common brewer once a week of all he brews in that week. Neglect 5l. penalty.	12 Char. II.	23	23	16
— If false (and not fraudulent) may be rectified within a week.	12 Car. II.	24	37	23
	12 Car. II.	23	15	15
	12 Char. II.	24	29	21
	15 Car. II.	11	6	29
	1 W. & M.	24	10	41
ENTRY by RETAILERS of SPIRITUOUS LIQUORS.				
— To be made of all places used for keeping or retailing, and of all the liquor, which at the time of making such entry, or at any time after shall be in such places; 20l. for each place, and 40s. for each gallon of spirituous liquors not entered, and the liquor and package.	9 Geo. II.	23	6	357
ENTRY by CHANDLER.				
— To be made by every candle maker in writing, on oath of master or servant, within four weeks, (in country within 6 weeks) of all made within those times respectively, of the weight, number, and size of the candles, and the quantity made at each course; neglect 20l.	8 Q. Ann.	9	7	120

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ENTRY to be made by every chandler, in writing, of every place used for making or keeping candles, or for melting materials, and of moulds, utensils, and vessels. Neglect 100l. each.		11 Geo. I.	30 23	311
ENTRY by TANNER .				
— To be made by tanners, tawers, and dressers, upon his own oath, within two days after taking out of the wooze wherein tanned, &c. of the number and quality of the hides. Neglect 20l.		9 Q. Ann.	11 17	138
— To be made by tanner, &c. once in three months at the least, (if demanded) of all hides, &c. within that time taken out of the wooze, &c. and of his entries with the officer, and then balance his accounts by hides, &c. neglecting 50l.		9 Q. Ann.	11 27	141
ENTRY by DISTILLER .				
— To be made by distiller for sale, or dealer in brandy, in writing, of all places intended for keeping. 20l. for each place, together with the spirits and casks.		6 Geo. I.	21 11	262
— By distiller for sale or exportation, of all stills and vessels used for making or keeping wash or spirits, and of all places used. On neglect forfeit 50l.		24 Geo. II.	40 18	450
— By distiller for exportation, to be made four days before he begins of all stills and vessels, and of all places. 100l. for neglect.		2 Geo. III.	5 7	532
— By distiller for exportation, how to be made when he means to distill for home consumption.		2 Geo. III.	5 9	533
ENTRY of HOUSHOLD PLATE .				
— Of household plate, how to be made. Neglect 20l.		29 Geo. II.	14 3	473
ENTRY by SOAPMAKER .				
— To be made by soapmaker, in writing, on oath of master or servant, monthly, (in country in six weeks) of the weight of all made within that time, and the quantity at each boiling. Neglect 50l.		10 Q. Ann.	19 9	160
ENTRY by PAPERMAKER .				
— To be made by papermaker, in writing, on his own oath, once in six weeks, of all made within that time, containing the just kinds and quantities. Neglect 50l.		10 Q. Ann.	19 45	173
ENTRY by CALLICO PRINTER .				
— To be made by printer, &c. of all silk, callico, linen, and stuff, in writing, on oath of master or servant, once in six weeks, containing just kinds and quantities; and if not the true owner, then to specify the true owner's name. Neglect 50l.		10 Q. Ann.	19 72	180
— To be made of the silks, &c. and duty to be paid down if painted, &c. at other places than the usual residence, 50l. Neglect.		1 Geo. I.	36 21	244
ENTRY by STARCHMAKER .				
— To be made by starchmaker, in writing, on oath of master or servant, monthly, (in country in 6 weeks) of all made within these times. Neglect 50l.		10 Q. Ann.	26 11	195
ENTRY by WIREDRAWER .				
— To be made by wiredrawer, in writing, on oath of master or servant, once in every month, of all drawn within that time, 100l. neglect.		10 Q. Ann.	26 50	202
ENTRY by MALSTER .				
— To be made by malster monthly of all made within that time. 10l. neglect.		12 Q. Ann.	2 4	212
— Of malt for exportation, to be made before beginning to wet. 50l. neglect.		12 Geo. I.	4 49 58	321 323
ENTRY by COFFEE and TEA-DEALER .				
— To be made by Druggist, Grocer, &c. of all places used for keeping coffee, tea, &c. Neglect 200l. for each place.		10 Geo. I.	10 10	285
— Of coffee, tea, and cocoa nuts, (not imported by East India company) must be made within 30 days after report made, on pain to forfeit the goods and package.		5 Geo. III.	43 37	603
— For making chocolate, to be on oath of master or servant weekly (in country in six weeks) of all made within those times. Neglect 50l.		10 Geo. I.	10 17	288
ENTRY by MAKER of HAIR POWDER .				
— To be made by maker of hair powder, of place of abode, and work-places. Neglect 20l.		4 Geo. II.	14 6	408

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EXPORTATION

ENTRY by GLASS MAKER.

- To be made in writing, by glass maker, of name, vessels, and places for making or keeping glass, or materials. Neglect 50l.
- To be made by glass maker in writing, on oath of master or servant, monthly, (in country in six weeks) of the true quantity of the metal and materials mixed and used in each making. Neglect 20l.

ENTRY of COACHES.

- Of stage coaches and post chaises, how to be made.

ENTRY of EXCISEABLE LIQUORS.

- Of foreign spirits for exportation, not allowed if spirits are imported in cask less than 60 gallons.
- Of foreign exciseable liquors, must be within 30 days after report, on pain of forfeiture with casks.
- And the liquor so seized, to be sold for payment of excise duty, and officer to have surplus if any—if none, then to be rewarded, not exceeding 2s. per gallon.
- Of foreign exciseable liquors, must contain N^o. of casks, N^o. and marks of each cask, and particular kind of liquor, on pain of forfeiture.
- Of coffee, tea, or cocoa nuts, (not imported by East India company) must be within 30 days after report made, on pain to forfeit, the coffee, &c. and package.
- Of exciseable liquors brought coastwise, how to be made.
- Of foreign liquors imported, how to be made.

EVIDENCE, vide PROOF, ONUS PROBANDI, WITNESS.

- What required, to prove that brewer added to his guile in sight of officer.
- Certificate of clerk of the peace, when evidence.
- What necessary to prove an officer of excise, or the authority of excise officer.

EXCISE OFFICER, vide COMMISSIONER, OFFICER, PROOF.

EXCISE on foreign liquors, to be paid by importer before landing.

- Office continued for ever.
- Marybone parish, within limits of head office of excise.
- Officers not to interfere in elections.—Disability, and 100l. fine.

EXECUTORS, vide COACH, LICENCE.

- may continue to sell ale, &c. without having any certificate.
- May continue to use carriage that hath been entered by testator to the remainder of the year.

EXPORTATION of beer, cyder, &c. The commissioners and officers of excise where the entry was made, to make allowance or repay the excise to brewer or maker, within one month after exportation, deducting 3d. per ton for charges.

- If the beer is landed in Great Britain, or put into any other ship, forfeiture of 50l. for each cask, and also the beer and cask.
- Of beer or ale, to any part beyond sea, to have drawback of 8s. per barrel, deducting 3d. per ton for officers charges,—and if malt is 11. 4s. or under per quarter, to have bounty of 1s. per barrel.
- Of mum that has been imported, to have no drawback.

- Of corn spirits and others, drawn in Great Britain, how to be and on what bonds, and certificates.

- Of foreign imported spirits, (except brandy) within a limited time, duty repaid.
- Of British made spirits, from this kingdom to Africa and Newfoundland, may be in ships of 70 ton burthen.
- Of candles, duty repaid.
- Of leather manufactured or in hides, $\frac{2}{3}$ of duty repaid.

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EXPORTATION upon hides and calve skins dress'd and curried, 1d. per lb. repaid.

— Upon tanned leather manufactured, 1½d. per lb. repaid, in lieu of ⅔ of the duty.

— Upon sheep skins, and lamb skins,—⅔ of duty.

— Upon seal skins tanned or tawed, 1d. per lb. repaid.

— Of hops, duty repaid if exported to Ireland (repealed.)

— Of hops, no drawback allowed for hops exported to Ireland.

— Of sope, duty repaid.

— Of paper, duty repaid.

— Of printed filks, callico's, linens and stuffs, duty repaid.

— Of printed filks, particular requisites to be complied with.

— Of starch, duty repaid.

— Of gold and silver lace and fringe, (N.B. No oath of payment of duty is mentioned) drawback of 5s. per lb. for silver lace, thread, or fringe,—and 6l. 8s. per lb. for gold lace, thread, or fringe.

— Of malt, duty to be repaid.

— Of Malt, entered for exportation only, not liable to excise, nor to drawback.

— Of malt, mixed with unmalted grain, forfeiture 5s. per bushel.

— Of malt, the duty of this act not to be reckoned in the prices, as to the bounty.

— Of malt, exempted from the duty of this act, and no drawback.

— Of malt, an allowance to be of 30 quarters only, for 20 of corn, wetted for the purpose of having the bounty.

— Of rum, duty repaid.

— Of rum, how the bond to be, and what certificates necessary.

— Of melasses, splrits, additional drawback.

— Of coffee, tea, or cocoa nuts.

— Of tea, drawback taken away.

— Of tea to Ireland or America, free of inland duty.

— Of tea to Ireland or America, free of custom duty also.

— Of cyder or perry, duty to be repaid within one month, deducting 3d. per ton.

— Of cyder or perry, the 4s. duty taken off.

— Of glass, duty repaid.

— Of silver plate, imported or wrought here, no drawback, but this not to affect gold and silver lace exported.

FAIRS, who may sell ale or beer without entry.

— Who may sell plate, without licence, there or in markets.

— Candles may be sold in fairs or markets as well as in shops.

FARMERS of the excise may act as commissioners, except in judicial matters.

FARO or **FERRO**, vide **ISLE** of **FARO**.

FEES, vide **LICENCE**, **JUSTICES**.

FELONY without **CLERGY**, vide **FOREIGN STAMPS**, **SMUGGLERS**.

— Assembling armed with offensive weapons, to N^o. of three or more in running goods; — Or three or more being disguised, when passing with run goods,—forcibly resisting officers.

FICTITIOUS ENTRIES, vide **ENTRIES**.

FINES, vide **PENALTIES**.

FOREIGN GOODS, vide **ENTRY**.

— Whatever, liable to payment of duties, or prohibited, unshipped with intention to be laid on land, are forfeited, and the persons assisting, or otherwise concerned in the unshipping, or to whose hands they come knowingly, forfeit treble value, and horses and carriages,

— Wares or merchandize, taken in at sea by any coasting vessel or boat, or out of any ship at sea in order to be landed or put into any other vessel, without duty, forfeited, and the masters of such ship, and of such vessel or boats, forfeits treble value each, unless in cases of necessity, (of which master must immediately make proof before chief officer of customs where he arrives.)

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FOREIGN GOODS, faved out of stranded ship, liable to duty, after
salvages and charges paid.

— Landed, without due entry and payment of duties, if found in
custody of any person, passing (knowingly) from the coast, or
within 20 miles of the coast, and being more than five in com-
pany, or carrying arms, or being disguised when passing with
such goods,—or hindring by force, or resisting officer in secur-
ing or seizing such goods;—Felony, and transportation for
seven years.

— Who are deemed runners of foreign goods.

— Runners of them, discovering (within two months, and before
conviction) two or more accomplices, to be discharged, and to
be rewarded 40l.

— Runners of them, discovered by other persons, not parties,
how to be rewarded.

— Buying or receiving them before condemnation, knowing them
to be run, and convicted thereof by one justice, where offence
committed, or offender found—20l.

— Prohibited or run, received knowingly,—capias to issue in the
first process,—specifying the sum of the penalty sued for; bail
to be given for appearance, to person to whom capias is di-
rected,—and, at return of writ, to give bail above.

— By whom to be seized.

— Harboured knowingly, or permitted so to be, the goods and
treble value forfeited, whether the party hath property or not,
the value to be taken at the rate the best goods of the like sort
sells for at the time.

— Run, or pretended to be run, if offered to sale, treble value
and goods and package forfeited, and to be seized by the party
to whom offered, or by officer,—To be lodged within proper
office, within a limited time.

— The person offering such goods to sale, forfeits the goods and
treble value.

— May be seized from the buyer, by the seller, or officer, and the
buyer in such case forfeits treble value, besides the goods.

— Both buyer and seller not to be prosecuted for the same identi-
cal goods, but he that prosecuteth with effect first, is dis-
charged.

— If not prosecuted within one month after seizure, how to be
condemned.

— If seized, the claimer, and not officer, must prove whether the
duty be paid.

— Prohibited or run, if three or more, armed with offensive wea-
pons or arms, are assembled for running, &c. one justice, on in-
formation on oath, may grant warrants, and commit to com-
mon gaol, without bail,—Transportation on conviction.

— Such persons apprehended, 50l. reward on conviction, same
reward to persons wounded in apprehending, or endeavouring to
apprehend such offenders, or to the executors of persons killed
so doing.

— Offender discovering two or more accomplices, how to be re-
warded.

— Run, if two or more, passing within five miles of sea coast, or
navigable river, with one or more horses or carriages, whereon
is laden more than 6lb. of tea, or more than 5 gallons of
brandy, not having paid duty, or not having permit,—or having
other foreign goods above the value of 30l. landed from ship
without entry, and carrying arms, or being disguised; — Or
shall forcibly hinder, obstruct, assault, oppose, or resist officer
in seizing or securing any sort of prohibited or run goods, or
in execution of their office,—deemed runners of foreign goods,
within 8 Geo. I. ch. 18. (though no proof that the goods were
run,—but the proof entry and payment of duty lies on the de-
fendant)—Transportation 7 years.

— Run, found as aforesaid, and the arms, and furniture of the
horses, and other cattle and carriages, and the package are for-
feited.

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- FOREIGN GOODS, Officer being maimed or dangerously wounded, in executing his duty, and persons or officers apprehending such runners, (described sec. 13,) or maimed in apprehending, or endeavouring to apprehend them, and the executors of persons so killed as aforesaid,—to have a reward.
- Accomplices discovering, how to be rewarded.
- Upon information on oath, of any person or persons, lurking within five miles of sea, or navigable river, and that they suspect they lay in wait to assist in running—may be apprehended, and sent to house of correction, not exceeding one month, and be whipt, unless he desire time for his witnesses, &c.—Informer to be rewarded.
- Carried knowingly, by watermen, carmen, porters, and other persons whatsoever, employed in carrying, — treble value, on conviction before one justice; — in default of payment, to be committed and whipt, and confined not exceeding three months.
- Coming coastwise, if landed without presence of officer of customs, forfeited, or the value.—If person having charge of the ship know and consent, he forfeits value of the goods.
- Taken in at sea, into any vessel, or put out of any vessel, within four leagues of the coast, (though out of port limits) unless in case of unavoidable necessity (of which notice to be immediately given to port collector) goods forfeited,—and the master taking in, and the master taking out, forfeit each treble value, and the vessel taking in is forfeited, if not above 100 tons.—And all persons assisting, or otherwise concerned in the unshipping or receiving, forfeits treble value.
- Offering to bribe officer to let them be brought on shore, or to connive at any short entry, or to do any act whereby duty defrauded, — 50l. whether bribed or not.
- Goods found concealed, in any part of a ship from foreign parts, after report made, and not reported, forfeited, and may be seized by custom-house officers, at any time after report made.—If master privy, he forfeits treble value.
- Persons forcibly obstructing and wounding officers, on ship-board, within port, — felony in the principals, and aiders, and assistants.
- Entered for exportation, to other place than Isle of Man, if landed there, drawback forfeited, and treble value of goods—Master of ship to forfeit same penalties, and to be imprisoned six months without bail.
- Prosecuted in court of exchequer, the claimer must give security in 60l. to answer the costs, and in default of such security, within the time limited by course of that court, goods to be condemned.
- Liable to forfeiture on importation into Great Britain, found on board any ship from foreign parts at anchor, or hovering within the limits of any of the ports of Great Britain, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting, unless in case of unavoidable necessity, of which commander to give notice, and make proof of before collector immediately.—Vessel, if not exceeding 50 tons, forfeited, with tackle, furniture, and apparel.
- Such goods so found on board, and seized by officer as forfeitable by this act, or tea, &c. and spirits, seized as forfeitable by 9 Geo. II. if officer does not seize and prosecute the vessel — or if officer shall seize any goods whatever, unshipped, removed, or carried contrary to law, and shall not seize and prosecute the boat, vessel, cart, horse, or other cattle or carriage, used in removing, &c. and shall not discover to the commissioners, the persons concerned in unshipping or receiving such goods, so as they may be prosecuted — then officer to have but $\frac{1}{4}$ of neat produce of the sale of such goods.
- Exciseable, if seized, are to be sold where commissioners shall direct.

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FOREIGN Goods, vessels, horses, or carriages seized, any justice, or justices, where such seizure is made, may administer an oath to persons skilled in the value of such goods as shall be mentioned in informations before such justice or justices, to view the same, and return the value, quantity, and quality, and species, to such justice in a limited time; and after condemnation they shall be publickly sold.

FOREIGN EXCISEABLE LIQUORS, vide RUM, BRANDY.

- Imported, officer may take samples from time to time, paying after the rate of 16s. per gallon.
- Officers may take samples gratis, and the importer likewise, before landing.
- Liquors not to be landed until entry made with excise officer, and duty paid, and in presence of officer, and by warrant of collector, on pain of forfeiture of liquor, or value.
- If brought by coast cocquet, and landed before entry, forfeited and double value.
- Exciseable liquors forfeitable by any act, are seizable by officers of custom or excise.
- When reported, the number of casks, with the particular number and marks, and the particular kind of liquor, to be inserted, on pain of forfeiture.
- Or british, if forfeitable, obstructing or opposing officer in seizing or securing it, or rescuing, or endeavouring to rescue, after seizure, or staving or damaging the package after seizure, 40l. penalty.
- Exciseable liquors to be entered within 30 days after report made, or ought to be made, and duty to be paid, and liquor landed, on pain of forfeiture, (except rum warehoused, as by 15 Geo. II.)
- Exciseable liquors forfeited for non-entry within 30 days, and seized, are, after condemnation, to be publickly sold, towards satisfying the duty of excise.—Officer to be rewarded, not exceeding 2s. per gallon.
- Exciseable liquors unduly imported, and the horses and carriages removing the same, forfeited, and may be seized by officers of excise.

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FORFEITURE, vide PENALTY, SEIZURES.

- By common brewers making false entries
- Incurred by any excise act, how to be proceeded for, and condemned.
- Of run goods, see FOREIGN GOODS.

FORGING STAMPS provided to mark leather, felony without clergy.

- Stamps provided to mark printed, &c. silks, callicoes, linens, and stuffs, felony without clergy.
- The seal of corporation, or any bill or bond under the common seal of the corporation, felony without clergy.
- Or counterfeiting stamp for marking plate, in pursuance of any act of parliament, or imitating of such stamp, &c. felony without clergy.

GAGER, vide OFFICER.

- On request may enter all places belonging to, or used by brewer or victualler, by day (or night with constable) and gage all coppers. If refused entrance, or to gage, may warn them not to carry out.
- Must make report of beer, worts, cyder, and other exciseable liquors, and leave a true copy of such report with brewer, retailer, distiller, &c. in writing.
- Must give common brewer, at his house, or his servant, a copy of his account of beer or ale as reported to the commissioners, weekly after entry made, or ought to be made. Penalty 40s.
- Two artists to be appointed, as often as occasion shall be, to gage all brewers vessels,—one of them by the commissioners, and the other by the brewer, and a copy of the gage to be left with commissioners and every respective brewer.

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GAGER must give notes of gage to brewer or maker of exciseable liquors, or to their servants, at the time of taking those gages, containing the quantity and quality of the liquor. Penalty 40s.

— To leave true notes of their last gages of all exciseable liquors with brewer or retailer, or their servants, at the time of taking, containing the quantity and quality.

— Not leaving in writing true notes, containing the quantity and quality of the liquor with brewers, makers, or retailers of exciseable liquors, or their servants, forfeits 5l.

— Shall, within three days after the end of every week, deliver copy of his charge of quantity and quality to brewer, or retailers, or servants. If he refuse, or neglect, or charge more than copy contains, forfeits 10l.

— On demand, must leave notes every time of gaging, containing the inches and tenths of the backs, and wants of the tuns, and quality of the liquors — penalty 40s.

— Not liable to any penalty for neglecting to leave copy of the gage, or charge of excise or other duty, now or hereafter to be, unless such copy be demanded in writing.

— The manner of their appointment.

— Two to be appointed, one by brewer, the other by the commissioners, to settle the contents of the vessels.

— Taking bribes, forfeits 10l. on proof by two witnesses, before two justices.

— May charge worts missed from brewer or retailer, as beer.

— May take gage on warm worts, allowing $\frac{1}{10}$ for wash and waste.

— If refused admittance, after due request, by distiller of strong waters, by day, (or night with constable) into any place belonging to, or used by distiller, penalty recoverable, though no proof of such distiller having sold.

— Must keep account of corn spirits, and to see that there is no mixture.

— Falsely returning, wittingly and willingly, other spirits as corn spirits, forfeits 10s. per gallon, and is disabled from office.

— Must take account of all wash, and other materials for making low wines, and of the low wines in distiller's house and vessels, — and to charge what he misses within the last 24 hours, as if actually distilled.

— To keep an account of distiller's wash, made of melasses, and on decrease, to charge $\frac{1}{4}$ as low wines, and $\frac{1}{2}$ as spirits.

— To keep an account of all the several sorts of wash in distiller's hands, and on decrease, to charge in particular proportions.

— Finding decayed wines, or cyder, &c. in distiller's house or warehouse, may take off still head, if only prepared to work, or if working, may stay till work'd off.

— May taste drink when on the dray of a brewer.

— Upon request, may enter cellar of victuallers (buying of common brewer) to taste, and if refused or hindered, 5l. penalty on victualler.

— May take samples of low wines, or feints, or spent wash paying for it.

— May take samples of foreign exciseable liquors, paying after rate of 16s. per gallon.

— May take samples, any time before gaging, not exceeding half a pint in the whole out of each cask, gratis.

— To leave copy of report in writing, with or for candle-maker, at the time of taking account, if demanded, 40s. on neglect.

— To leave copy of report in writing with tanner, &c. (neglect no penalty.)

— To leave copy, if demanded, in writing, with or for planter or owner of hops, at time of taking such accounts, neglect 5l.

— To leave copy of report in writing, with or for soap-maker, at the time of taking account, if demanded, neglect 40s.

— To leave copy of report in writing, with or for paper-maker, at the time of taking the account, if demanded, neglect 40s.

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— To leave copy of report in writing, with or for maker of starch, at time of taking the account, if demanded, neglect 40s.	10 Q. Ann.	26	14	196
— To leave copy of report in writing, with wire drawer, if demanded, neglect 40s.	10 Q. Ann.	26	52	203
— To leave copy of report in writing with maltster (no penalty.)	12 Q. Ann.	2	4	211
— To leave copy of each gage, and the quantity thereof in writing, with or for maker of malt, at the time of taking gage, upon demand, neglect 40s.	12 Q. Ann.	2	31	218
— To leave copy, if demanded, in writing, with or for maker of glafs, at time of taking account, neglect 40s.	19 Geo. II.	12	9	409
— Must gage malt by the gage, and not by the bushel.	12 Q. Ann.	2	17	215
GAOL, PRISON, or WORKHOUSE.				
— No licence can be granted for retailing spirituous liquors in any prison, house of correction, or workhouse for the poor.				
— Keeper, or governor of such places, selling, or permitting spirituous liquors to be sold therein, or given, or brought in, (except as medicine prescribed) forfeits 100l.	24 Geo. II.	40	13	448
— May be searched by peace officer, under warrant of a justice, who may seize and stave the spirituous liquors found therein.				
— Keeper may apprehend persons bringing spirituous liquors therein, and carry before a justice, who may convict and commit, not exceeding three months, unless party pay down a sum, not exceeding 20l. nor less than 10l.	24 Geo. II.	40	15	449
— A copy of the 13, 14, and 15th clauses to be hung up therein — 40s. for every wilful default. — And justice may demand a sight of such clauses so hung up, and if not shewn, may convict on view.	24 Geo. II.	40	16	449
— Persons selling beer or other liquors therein, deemed a keeper of an alehouse, and must take a beer licence.	29 Geo. II.	12	26	470
GENERAL ISSUE, vide ISSUE.				
GENEVA, vide BRANDY.				
— If imported in casks less than 60 gallons, forfeited.	5 Geo. III.	43	30	601
GLASS, duty laid upon all materials, metal, or other preparation, used in making glafs, to be paid by the maker.	19 Geo. II.	12	2	406
— Maker to enter in writing, his name, furnaces, pots, and places for making or keeping glafs, or materials mixed and prepared for making glafs, — and not to use pots, &c. for making or preparing without notice — on penalty of 50l. in either case.	19 Geo. II.	12	6	408
— Maker, before he begins to charge any pot, must give 12 hours notice in writing, of the particular hours, and time when he intends to begin, and the true weight of the metal or preparation, and the species of glafs to be made; — 50l. penalty on neglect.	19 Geo. II.	12	7	408
— Maker, not beginning agreeable to his notice, notice null and void.	19 Geo. II.	12	8	408
— Maker, to permit officer to enter, by night or by day, on request, any place belonging to, or used by the maker for making or preparing, — and to weigh, or otherwise take an account of just weight of metal and materials mixed and prepared for making, before putting into the pots; and to examine, gage, or otherwise take an account of the just quantity of the metal and materials mixed and prepared after put in the pot; — his report, whether from the gage before or after, to be the charge; and a copy of such charge to be left, if demanded, with or for the maker; — 40s. penalty, neglecting to leave such copy.	19 Geo. II.	12	9	409
— Maker to keep weights and scales where he makes, and to assist the officer in using them — 50l. each neglect.	19 Geo. II.	12	10	409
— Any of the materials lost, or become unfit for making glafs, by the breaking of the pots, excise commissioners to make allowance for the loss.	19 Geo. II.	12	11	409
— Maker, or any other person obstructing officer, 50l. penalty.	19 Geo. II.	12	12	410
— Maker, to make entry monthly, (in country every six weeks) of the true quantity of materials mixed and used in each making, — to be on oath of maker or servant, to best of knowledge or belief — 20l. penalty on neglect.	19 Geo. II.	12	13	410

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GLASS maker to clear off duty, within four weeks (six weeks in country) after such entry made, or ought to be made — penalty double duty.

— May be exported, and have the duty drawn back.

— If exported to Ireland, the master of the ship must, before he sails, take under the hand and seal of collector at the port of landing, a duplicate of his contents, such duplicate to be delivered to officer in Ireland.

GLOVER, when deemed a tawer, and subject as such.

GLOVES, if exported, have $\frac{2}{3}$ duty drawback.

— If exported, made of tanned leather, to have 1½d. per lb. as drawback.

— Or mitts, of foreign manufactured leather, may be seized by excise officer.

— The importer, vender, retailer, exposor to sale, or concealer of them to prevent seizure, forfeits goods, and 200l. penalty.

— In what cases forfeitures of such mitts may be heard summarily.

— Such when condemned, to be exported.

— The possessor, upon discovering the vender, is discharged of the penalties.

— The wearer not liable to any penalty.

GOODS, vide FOREIGN GOODS.

— Found in shops, in what cases liable for excise penalties.

GOLD and SILVER, vide PLATE.

GOLD LACE, vide WIRE.

GUERNSEY, JERSEY, SARK, and ALDERNEY.

— Spirits brought from either of those islands, to pay 8s. per gallon.

— Exciseable liquors, (except beer, ale, and mum) brought from those islands, to be charged as English.

— Liquors imported from those islands, and landed before entry, forfeited, and the party subject to divers penalties.

— Goods, of the growth and manufacture of those islands, to be imported, paying only inland duty: but this not to extend to foreign goods, only manufactured there and imported hither.

HAIRPOWDER, vide STARCH.

HAIRPOWDER,

— Perfumer, barber, or seller thereof, not to mix powder of alabaster, or other such materials, (sweet scents only excepted) with any starch, or powder of starch, to be used for hair powder, — 50l. on such perfumer, &c. so mixing, and the goods.

— Such perfumer, &c. selling or exposing to sale hairpowder so mixed, forfeiture of the goods, and 20l.

— Perfumer, or dealer in hairpowder, selling, or offering to sell, hairpowder mixed with alabaster, plaister of Paris, or thing of like nature, (sweet scents only excepted) forfeits 50l. and the goods.

— Maker, barber, or dealers, mixing materials (rice made into starch, and sweet scents excepted) with starch, and making hairpowder, with any materials but starch, powder of starch, or rice starch, and using, selling, or offering it to sale, so mixed, goods forfeited, and 20l.

— Maker, powder maker, or dealer therein, having in their possession any other materials besides starch, powder of starch, or of rice first made into starch, for the making, mixing, or counterfeiting of hairpowder, forfeit the materials and 10l.

— Made of starch, or other powder that will serve for the same use as starch, if imported, to be rated as foreign starch, and to have drawback on exportation.

— In ships, or carriages, may be seized together with the horses and package, (not carriage) on good ground of suspicion of being privately made, or clandestinely imported, or reloaded after exported. — Information to be laid in ten days, and proof of duty to lie on owner.

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HAIRPOWDER Maker thereof to make true entry, in writing, of place of abode, and places used for the making. Penalty 20l. for neglect.	4 Geo. II.	14	6	342
Maker, officer may at all times by day, enter, on request, all places belonging to, or used by maker of hairpowder; and the shops of perfumers, &c. and dealers or sellers of hairpowder; and examine all parcels, and take samples, paying reasonable price; and if it appear to be mixed with any thing except starch, powder of starch, rice starch, or sweet scents, the person in whose custody forfeits 20l.	4 Geo. II.	14	7	342
maker, starchmaker, or dealer in hairpowder, barbers, &c. refusing, upon due request in day-time, to admit officer to examine, or to take samples upon offering to pay for it, penalty 20l.	4 Geo. II.	14	9	343
HARBOURING, vide SMUGLER, FOREIGN GOODS.				
HAWKERS, vide RETAILERS of SPIRITUOUS LIQUORS, LICENCE, BRANDY, TEA.				
HIDES, vide LEATHER.				
HONEY used in brewing by common brewer or retailer, the beer in which put forfeited, and 100l.	1 W.& M.	24	17	42
Used by any common brewer or retailer, in making or working beer, 100l.				
Common brewer receiving into his custody any quantity of honey exceeding 10lb. 100l. for each offence.	10, 11 W. III.	21	34	82
Servant assisting common brewer in using honey in brewing, or working, or in conveying the same into any place belonging to such brewer, 20l. penalty; and in default of payment, imprisonment for three months.				
Brewer, victualler, or retailer, using honey in brewing, or mixing honey with any beer or ale, 20l. forfeiture.	12 Q. Ann.	2	3	218
HOPS imported, landed before entry made, duty paid, and warrant had, forfeited.	9 Q. Ann.	12	2	148
The duty of british, to be paid within six months after cured and bagged, or ought to be bagged.	9 Q. Ann.	12	1	148
Persons planting, or having hops growing, for sale or not for sale, must yearly, before 1st day of August, give notice in writing at next office, or to the officer of that district, of all his grounds, the parish where they lie, and names of the occupiers, 40s. on neglect for each acre.	9 Q. Ann.	12	6	150
Such notice to be entered in a book by the officer, within five days, neglect 40s.	9 Q. Ann.	12	7	150
Oust, storehouse, or kiln, not to be used till notice given in writing as aforesaid, penalty 50l. for every offence.	9 Q. Ann.	12	8	150
Must be brought to be cured and bagged at such notified ousts within six weeks after gathering, neglect 5s. per lb.	9 Q. Ann.	12	9	150
May be put into casks instead of bags, but under same regulations, as if put into bags.	6 Geo. I.	21	27 28	268
Planter, or owner, or their agent, must give notice of the precise day, or time of bagging,—as to such as shall be bagged within the first week after beginning to bag, 24 hours before every day's bagging;—and 48 hours for every day's bagging of the remainder, to the end. An officer may be present at the bagging, weighing, and marking. Neglect of such respective notices, 50l. penalty.	9 Q. Ann.	12	10	150
Planters, or owners, before they begin to bag or weigh, must give notice of the particular day, and precise hour of the day, of beginning to bag, and also of beginning to weigh; which notice, as to such bagging, as also to such weighing, as shall be bagged or weighed in the first week of bagging and weighing, or either of them, shall be 24 hours before the particular day and hour when such bagging or such weighing shall begin;—and 48 hours for such as shall not be bagged or weighed in the first week:—neglect of such respective notices 50l.	6. Geo. I.	21	25	268
When bagged and weighed the officer to be present, and to mark the true weight visibly upon one or more parts of the bag; then enter the same in his book, and return it to the commissioners,—leaving a copy in writing, if demanded, with or for the owner. 5l. neglect.	9 Q. Ann.	12	11	151

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HOPS Ten lb. in C. to be allowed for the tare of the bag in weighing hops.

— Planter or owner must keep just weights and scales for officer to use; if weights or scales not just,—or false weights are used,—or does not permit the officer to use them,—20l. each offence.

— The duty to be cleared off within six months after the time in which every parcel shall or ought to be cured, bagged, or weighed; if not, must pay double duty.

— Officer to be permitted to enter by day, (or night with constable) upon request, into every place used for growing, keeping, or curing, of which notice hath been, or ought to have been given. If obstructed by planter or owner, forfeit 20l.

— Planter or owner removing, or suffering to be removed, from any place, (whereof notice shall or ought to be given) before cured, bagged, and weighed, and the duty ascertained, forfeits 50l. unless officer neglects to attend after notice.

— Concealing, to prevent duty, hops forfeited, and 20l.

— Pickers carrying away without owner's privity, may be stoppt by officer, and upon conviction before one justice forfeits 5s. per lb. or whipt.

— Any person obstructing officer, forfeits 5l.—in default of distress to be whipt and confined three months.

— In the custody of planter, or owner, or of others to his use, or in trust for him, liable to all arrears and penalties, as if offender was real owner.

— May be exported to Ireland, and have drawback of duty.

— Exported to Ireland, have no drawback.

— Any person rebagging foreign hops in british bags, forfeits 10l per C.

— Owner using same bag after marked, twice or oftner, forfeits 40l.

— No broom, wormwood, or other bitter ingredient, instead of hops, to be used by common brewer, innkeeper, or victualler, except for broom or wormwood beer by retailers,—penalty 20l.

— Fines and penalties Not to be recovered in Westminster-hall.

— Foreign, landed before duty paid, &c. to be burnt within ten days after condemnation,—The ship forfeited,—and all persons concerned to forfeit 5s. per lb.

— Mixed with any ingredient, to alter the colour or scent, 5l. per C. on conviction before one justice.

HORSES and CARRIAGES used in removing, carrying, or conveying run goods, forfeited.

— And carriages used in removing prohibited goods unshipped, may be condemned on seizure summarily. No appeal or certiorari.

— And carriages may be valued on oath, by order of justice, before condemnation.

— And carriages used in carrying coffee, tea, and cocoa nuts, which ought to have been secured in public warehouse, forfeited.

— (*Not carriages*) carrying or removing starch, or hairpowder, suspected to be privately made, or clandestinely imported, forfeited;—and to be heard summarily before commissioners, or justices, within ten days after offence.

— Of two or more persons armed or disguised, carrying more than 6lb. of tea, or than 5 gal. of brandy, the furniture of their horses, and other cattle, and carriages, forfeited, though no proof of their being run.

— And carriages whatever, used in carrying foreign candles, soap, or starch, unshipped to be landed without duty, or re-landed after exportation, may be seized.

— And carriages seized by virtue of this act, or any other act relating to his Majesty's revenue of excise, to be condemned summarily before commissioners or justices.

— And carriages employed in removing from the port of importation, tobacco exceeding 24lb. weight, or snuff exceeding 10lb. without certificate, forfeited.

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— And carriages employed in removing run spirits forfeited.

— And carriages, made use of in landing or conveying British spirits relanded, after sent for exportation, forfeited together with the spirits and package.

HOURS, vide NOTICE.

— Office hours, from 8 morning, to 2 afternoon.

— Office hours, from 8 to 12 noon, and from 2 to 5 evening.

HOURS to be observed by BREWERS.

— Beer, not to be carried out by common brewer, in city or market town, without notice, except from 3 morning to 9 evening, between 25th March and 29th September; and from 5 morning to 7 evening between 29th of September and 25th of March; under the penalty of 20s. per barrel.

HOURS to be observed by MAKERS of VINEGAR and SWEETS.

— The makers not to sell or carry out vinegar, or sweets, by cask or gallon without notice, except from 5 morning to 8 evening, from 29th of September to 25th March, and from 3 morning to 9 evening from 25th of March to 29th September; under penalty of 40s. per gallon.

— Maker of vinegar, not to receive any liquor proper to be made into vinegar, nor deliver out any vinegar by the cask or gallon without notice, except from 7 morning to 5 evening, between 29th of Sept. and 25th March, and 25th March and 29th Sept. from 5 morning to 7 evening, — under the penalty of 50l.

HOURS to be observed by CHANDLERS.

— For sale, not to begin to make, without notice to officer, but from 7 morning to 5 evening, between 29th September and 25th March, and between 25 March and 29th September, from 5 morning to 7 evening — under the penalty of 20l.

— Officer may, upon demand and request made, search the places of professed chandler and of private makers (not compounders) between 5 morning and 11 evening, with constable or without, — or between 11 evening and 5 morning with constable, — if obstructed 100l.

HOURS to be observed by MALTSTERS.

— Grain in the cistern must be covered with water full 40 hours from first being wet and covered — or else forfeiture of the allowance of 4 bushels in 20.

— Not continuing it so under water for space of 40 hours forfeits 100l.

— For home consumption, (not being compounder) must not begin to wet any corn to be made into malt, but between four morning and 9 evening, — penalty 100l.

HOURS to be observed by SOPE-MAKERS.

— Not to charge any utensil with materials for sope, or fill out any sope from the same, but from 5 morning to 10 at night, unless notice. — 20l. each offence.

HOURS to be observed by TANNER.

— Not to remove from his yard, drying place, or entered store-rooms, before expiration of 24 hours next after stamping, unless sooner reweighed by supervisor — penalty 20l.

HOURS to be observed by PAPER-MAKERS, &c.

— Makers and stainers, &c. to keep the unsurveyed goods separate from those surveyed 48 hours, unless sooner surveyed — on default 5l.

HOURS to be observed by DISTILLERS.

— Not to set stills to work for drawing low wines or spirits, or to carry out in cask or gallon, without notice, except from 5 morning to 8 evening, from 29th September to 25th March, and from 3 morning to 9 evening from 25th March to 29th of September; — under the penalty of 10l.

— Not to begin to charge his still without six hours notice, except from 5 morning to 8 evening, from 29th September to 25th March, and from 3 morning to 9 evening from 25th March to 29th September; — under the penalty of 100l.

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HOURS to be observed by DISTILLERS.

- For exportation making entry, must during continuance of such entry, before he begins any subsequent brewing or mixing, give 4 hours notice, and insert the hour when he begins, and so toties quoties, — penalty 100l.
- For exportation, not to begin till all wash for home consumption is distilled, at least 48 hours before day mentioned in his entry for distilling for exportation.

JERSEY, vide GUERNSEY.

IMPORTER of BRANDY, vide BRANDY.

- Of brandy, &c. to have 12 months to pay these additional duties by 4 quarterly payments.
- Of rum, has 6 months after warehoused to pay the duties, if not sooner sold.
- Of rum, has 12 months to pay duty, after so warehoused, and not sooner sold.

IMPRISONMENT.

- In what cases, for a limited time, if default of payment of penalties.
- Counterfeiting stamp of chocolate, or knowingly selling it with such stamp, 500l. and 12 months imprisonment.
- Fixing stamp on chocolate that has not paid the duty, 500l. and 12 months imprisonment.
- Landing, or assisting in landing goods from Isle of Man, to suffer 6 months imprisonment.
- Entering goods for exportation, to obtain drawback, and landing them in Isle of Man, 100l. and six months imprisonment.
- Carrier of tobacco or snuff, contrary to this act — 10l. and one months imprisonment.
- Persons lurking within five miles of the sea or navigable river, may, on suspicion, be committed to house of correction for one month.

INDICTMENT for assaulting officer, may be tried in any county, as if actually committed in such county.

INFORMATION against brewer, or ale-house-keeper, must be laid within 3 months after the offence, and notice be given to defendant in writing, within 1 week after laying the information.

- Against distiller, vinegar-maker, or cyder-maker, must be within 3 months, and with like notice.
- For selling beer in unstamped measures, to be within 30 days after offence committed.
- For any offence done by, or seizure made from tanner, tawer, &c. must be laid within 3 months; and appeal is given.
- In cases of leather, cannot be in courts at Westminster, where the offence is cognizable before the justices, (but this does not extend to the limits of chief office.)
- Under the hop act, not to be in Westminster-hall.
- For malt duty, lies not, unless commenced within 5 years after duty due.
- In pursuance of any excise act to be in the english tongue.
- On trial, what proof requisite of keeping an office, or being an officer.
- On penal statutes relating to the revenue, defendant in prison is to plead within one term after delivering the information at the gaol. — If judgment by default, and the money not paid. — Execution against the body, and real and personal estate, tho' the body is in prison for the money.
- For any penalty inflicted by any law of excise or customs, to be filed, in the name of the Attorney - General, or of some officer of revenue, — and not otherwise.
- May be heard, and judgment given by three commissioners only
- To be laid in ten days for condemning horses and carriages, and ships seized for carrying starch or hair-powder, unlawfully.

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INFORMATION

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INFORMATION For assaulting officer, may be tried in any county, as if actually committed in such county.

For seizures, the court to proceed on the merits, without enquiring into the fact, from, or manner of making the seizure.

For duties and forfeitures, lies against persons who act as visible owners, as if they really were the owners of ships.

INFORMER, entitled to a reward, though no pecuniary penalty recovered.

INN-KEEPER, vide BREWER, LICENCE, RETAILER.

To some purposes, differs from other retailers of beer.

Not making his entry monthly, forfeits 5l.

May compound for his duty, by leave of the commissioners.

INSURER and insured of goods from Isle of Man, fraudulently conveyed, forfeits 500l.

ISLE of MAN, no commodities, other than of the growth, produce, or manufacture thereof, to be brought into Great Britain or Ireland from thence.

Ships or vessels, having goods brought from thence, (except as above) if found within the limits, or discovered to have been within the limits of any port in Great Britain or Ireland, forfeited, with all the goods on board, — whether bulk broke or not; — and every person putting such goods on shore, or conveying them from shore where landed, or assisting therein, forfeits 100l. or suffer 6 months imprisonment on conviction.

Goods entered to be exported to other places to obtain drawback, if landed in the Isle, exporter forfeits the drawback, and treble value of the goods, — and the master of the vessel on board which the goods were, and so loaded, shall be liable to like penalties, and shall also suffer 6 months imprisonment without bail.

to be inserted in the oath upon all debentures for foreign goods exported, where the exporter is to swear that such goods are not intended to be landed in Great Britain or Ireland, and debenture not to pass without it.

Candles, soap, or starch made there, if exported, no drawback.

Bestials and other goods, the growth, produce, and manufacture of that Isle, (not being prohibited, and also except woollen manufactures, ale, and beer) may be imported, paying like duties as if goods of Great Britain, — provided the master of the ship brings a certificate from the chief magistrate, that oath was made in the presence of the officer of the customs of the port, that the goods were of the growth, produce, or manufacture of the Isle, — such certificate to be attested by said officer, and to express the N^o. and tale of bestials, — and marks and weight of the goods, with name and place of abode of exporter and consignee.

The master of the ship also to make oath at landing, that the goods are the same as at time of the certificate made, or else goods forfeitable.

But no manufactured goods of that Isle, made of foreign commodities, can be imported, except linen made there from foreign hemp or flax.

Officers of customs or excise may visit and search ships in any bay, or other place in, of, or belonging to said Isle, as they may in any port in Great Britain, and may seize, either on land or water, goods imported into said Isle contrary to law.

To be added, in bonds required to be given, that goods exported shall not be relanded in Great Britain.

No foreign spirits to be carried into said Isle, but such as are without fraud shipped in Great Britain, and carried thence directly, — on forfeiture of goods and vessel.

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ISLE of MAN, no rum or spirits to be shipt in British colonies, but on condition not to be carried to Isle of Man, under penalties of 12 and 25 Car. II.	5 Geo. III	39	5	607
No foreign spirits whatsoever shall be exported from said Isle, or carried there coastwise, in any vessel less than 100 ton, or cask less than 60 gallons.	5 Geo. III	39	6	607
Ships, having on board goods liable to forfeiture for being imported into, or exported from, or carried coastwise into said Isle, — or arriving from Great Britain with goods prohibited to be exported to said Isle, — if found in any bay or creek belonging to said Isle, or at anchor, or hovering within three leagues of shore, or discovered so to have been, (unless in unavoidable necessity, of which immediate notice to be given at next port to officer) ship and goods forfeited, whether bulk broken or not, and may be seized by any officer of customs or excise.	5 Geo. III	39	7	608
No spirits to be brought from said Isle into Great Britain on any pretence; if ship coming from thence has any on board, (except two gallons for each man) and is found at anchor, or hovering within the limits of any port in Great Britain or Ireland, or within three leagues of the shore, or shall be discovered so to have been, and not proceeding on her voyage, wind and weather permitting, and no unavoidable necessity, (of which notice to be given as before) ship and goods to be seized by officer of custom or excise.	5 Geo. III.	39	8	608
Such seizures may be prosecuted in the courts in said Isle, or the courts in Westminster, Dublin, or Edinburgh.	5 Geo. III	39	9	608
Ships liable to seizure as above, if goods not forfeitable on board, the seizer may carry the goods with the ship into any port, and secure the same in the king's warehouse, till claimed; — officer indemnified if he deliver it up on claim. — If no claim in 20 days, consignee to have notice, and goods advertised. — If not claimed in six months, to be sold for duty and charges; — but if perishable, to be sold forthwith by auction.	5 Geo. III	39	10 11	609
Persons insured, and persons insuring the conveyance of goods to, or from said Isle, contrary to law, forfeits 500l. for each offence. — The moiety to the officer of customs or excise who will sue.	5 Geo. III.	39	15	611
If such insurer shall, within six months, make discovery, he shall retain the insurance-money, and be entitled to a moiety of the insured's forfeiture, and so, vice versa, if the insured make such discovery.	5 Geo. III.	39	16	611
Ships going from Great Britain or Ireland for Africa, or the king's dominions out of this realm, are to give bond, conditioned not to take in any goods or stores at the Isle of Man, nor out of any vessel from thence.	5 Geo. III.	39	13	610
Persons guilty of any offence under this act, liable to penalties as for like offence committed in Great Britain.	5 Geo. III	39	14	610
A certain quantity of British Spirits, rum, tea and coffee, may, by licence of commissioners of customs, be exported thither, and have drawback as if sent to Ireland.	7 Geo. III	45	8 (638)	
ISLE of FARO, or FERRO, no drawback for any goods exported from Great Britain or Ireland to said Island: — Nor shall any cocquet or sufferance be granted for exporting prohibited goods from hence thither.	5 Geo. III	43	33	601
Goods landed there, which were entered for exportation to foreign parts, (either to obtain drawback, or as prohibited to be worn in Great Britain or Ireland) — forfeiture of drawback — and exporter and master of ship, and all persons assisting, forfeit treble value of the goods, — and the ship may be seized, and prosecuted by any officer of customs or excise.	5 Geo. III.	43	34	601
To be included in the oath upon all debentures for goods exported, whereon exporter is to swear not to reland in Great Britain or Ireland.	5 Geo. III	43	35	602

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JUSTICES

ISSUE GENERAL.

JURISDICTION, vide OFFENCE.

JUSTICES, vide WARRANT.

- A summary jurisdiction given to them.
- Cannot act in that capacity, if a commissioner of excise, common brewer, or inn-keeper, but their proceedings are void.
- Cannot grant licence to sell exciseable liquors, if they are either brewers, or distillers.
- Acting in London or Westminster, to have like power there, in condemning seizures made there, as justices have in other places.
- Must give the matters of this act in charge to the grand juries, at their respective sessions.
- In sessions, to give relief for malt lost by fire or by water.
- Must proceed to trial of the merits, when seizures are brought to a hearing, without enquiry into the fact, form, or manner of making the seizure.
- Upon appeal, the justices in sessions to amend defects of form.
- Must admit officers, and persons acting as their assistants, to bail, though they have killed or maimed armed smugglers, resisting or opposing them in the execution of their duty.
- May mitigate penalties given by 16 Geo. II. ch. 8.
- To have same authority over retailers of spirituous liquors, as over ale-house-keepers.
- Must certify all convictions, upon the statutes for retailing spirituous liquors without licence, monthly, to the clerk of the peace where they act.

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JUSTICE what fees their clerks are to take for licences for spirituous liquors	9 Geo. II.	23	14	359
May receive indictment, against retailers of spirituous liquors, without licence, at sessions.	24 Geo. II.	40	24	453
Cannot mitigate the penalties against retailers of spirituous liquors, without licence, less than 5l.	24 Geo. II.	40	25	454
In what manner to licence alehouses.	24 Geo. II.	40	7	446
In their warrant of distress, must limit the time of sale, not less than 4, nor more than 8 days.	26 Geo. II.	13	9	457
Their summons left at usual place of residence, --- or with the wife, child, or menial servant, --- sufficient.	26 Geo. II.	31	1	459
Their summons left at shop, vault, or place of residence, of persons under survey, directed by right, or assumed name, is sufficient.	26 Geo. II.	31	4	460
Their summons left at the place of discovery of soap or starch, privately making sufficient, if directed by right or assumed name.	27 Geo. II.	20	1	466
When may plead general issue, vide ISSUE GENERAL.	32 Geo. II.	17	1	495
Their power of transporting or whipping persons convicted of retailers spirituous liquors without licence, to cease, and be no longer put in force.	5 Geo. III.	43	21	595
One may receive oath of officer qualifying under hide act.	9 Geo. III.	6	3	658
One may receive oath of officer qualifying under soap, paper, &c.	9 Q. Ann.	11	45	146
One may receive oath of officer qualifying under starch, and gold and silver wire act.	10 Q. Ann.	19	182	187
One may receive oath of officer qualifying under coffee and tea act.	10 Q. Ann.	26	54	203
One may grant warrant to officer to break door open in presence of constable, where he suspects private stills, &c.	10 Geo. I.	10	43	298
One may convict of selling ale in unstamped measures.	10, 11 W. III.	4	7	74
One may convict hop-picker carrying off hops.	11, 12 W. III.	15	6	85
One may commit persons obstructing officer under hop act.	9 Q. Ann.	12	18	152
One may authorize officer by day, (or night, with constable) to enter all and every suspected place to search for tea, coffee, &c. and to seize the same.	9 Q. Ann.	12	18	152
One may convict person knowingly receiving or buying run goods, either where offence is committed, or where offender found.	10 Geo. I.	10	13	287
One may grant warrant to officer to search by day (or night, with constable) for brandy, and other spirituous liquors concealed.	8 Geo. I.	18	10	274
One may, on complaint of officer, summon suspected persons to produce their entry books of tea, coffee, &c. on oath.	11 Geo. I.	30	2	302
One, where seizures are made of vessels, boats, horses, cattle, and carriages, may administer oath to persons to view and value them, as is done in the exchequer.	11 Geo. I.	30	12	306
One may grant warrant to officer to search by day (or night with constable) for starch concealed, or privately making.	12 Geo. I.	28	16	327
One may convict in a summary manner, hawkers of spirituous liquors about the streets; or in any ship or boat; or in any place, other than allowed by this act.	4 Geo. II.	14	4	341
One may convict in summary way for fopphisticating hops, in penalty of 5l. per C.	6 Geo. II.	17	11	350
One may examine excise officer, upon oath, touching the entry of any person suspected to sell without licence.	9 Geo. II.	23	13	359
One may grant his warrant to all peace officers, requiring them to take as many subjects as necessary, to apprehend armed persons, assembled to assist in the landing, or running uncustomed goods, or to re-seize the same.	7 Geo. II.	19	2	354
One upon oath of person lurking within 5 miles of coast, or of navigable rivers, with intent to assist in running goods, may grant warrant to apprehend such persons, and may commit to house of correction.	9 Geo. II.	23	20	361
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JUSTICE one certifying, that a person offering tea, or spirits to sale; without permit; — or that hawker, pedlar, or other trading person, going from town to town, though having a permit, — is in custody, the commissioners may advance the sum of 1s. per lb. and 1s. per gallon for all the goods seized from such person.

— One may convict waterman, carman, and others employed in carrying run goods, knowing them to be run, in treble value.

— One may without summons, apprehend hawkers of spirituous liquors without licence.

— One may proceed against such hawker, if brought before him by any person apprehending him.

— One may convict a constable of neglect of duty, under spirituous liquors acts.

— One may commit persons refusing to pay the sum of 10l. being lawfully demanded, (after conviction for selling spirituous liquors without licence) for two months, or till the money is paid.

— One justice bound to take examination of persons wounded by smugglers, offering to make oath within eight days after the fact.

— One may grant warrant to any peace or parish officer, to seize all spirituous liquors found, within six months after conviction for retailing without licence, in the house of such offender.

— One may grant search warrant to peace or parish officer, to enter every place of persons, sworn to have retailed spirituous liquors without licence.

— One may convict retailer of spirituous liquors without licence in 40s. for taking pledge to secure a debt for spirituous liquors so retailed.

— One, upon information on oath that spirituous liquors are sold in gaol, &c. or workhouse, may enter, or empower peace officer to enter, and search such places.

— One may convict summarily, and commit, persons carrying spirituous liquors into gaols, &c.

— One may demand a sight, in any prison within his jurisdiction, of a copy of the three clauses required to be hung up in gaols, and may immediately convict the gaoler, if guilty, and so toties quoties.

— One to sign a certificate, where licenced publican dies or removes, to the successor within 30 days.

— One, upon complaint that alehouse keeper has committed any misdemeanor, may, by summons, order the appearance of such alehouse keeper at next session.

— One may grant warrant to officer, on oath of suspicion, by day (or night with constable) to enter all places where soap or candles are privately making, or concealed.

— One justice suspecting any person of retailing beer, &c. may summon the party, and the excise officer to prove whether he is under survey as a retailer, and has not the allowance of a common brewer; and if he is, this is evidence of his retailing, as if proved by two witnesses.

— One, on information of suspicion that a person sells beer, &c. without licence, may summon the suspected person, and any other person, before him, to prove the charge, — if such person refuse to appear, and give evidence, he forfeits 10l.

— Two to licence retailers of spirituous liquors.

— Two to certify death of officer, killed in apprehending smugglers.

— Two to licence sellers of made wines (who sell to be drank in their houses) — who must keep publick victualling houses, inns, coffee houses, or alehouses.

— Two may proceed to hear informations, if offender found in their jurisdiction, though offence committed out of their jurisdiction.

— Two may commit an offender found in their jurisdiction, against whom a warrant of distress had issued, and nulla bona returned in another jurisdiction, if such warrants and return be produced to them.

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JUSTICES, Two may proceed to condemn candles, soap, or starch, seized under this act, and not claimed within 20 days, and proclamation duly made.

Two may condemn, candles, soap, starch, carriages, horses and boats, forfeited under this act, summarily.

Two or more, for second offence of retailing spirituous liquors without licence, may inflict the 10l. penalty, and commit not exceeding three months.

Two may grant licence to new tenant, (of a publick-house duly licenced the year before) if such house become unoccupied after the general day of licensing; such new tenant producing the certificate required by 26 Geo. II. ch. 31.

Two or more to meet monthly, or oftner in every place, county, &c. to hear excise matters.

Two may receive oath of qualification of excise officer, and certify it to the next quarter sessions.

Two to convict of bribing officer.

Two to hear complaints of overcharges.

Two to settle satisfaction, if nothing found in searching under warrant for private stills, &c.

Two to hear, within three months after offences committed, complaints under the hide acts, and to mitigate the penalties to $\frac{1}{4}$, besides officer's charges.

Two to condemn spirituous liquors, seized as forfeited.

Two may condemn boats, of 15 tuns or under, forfeited.

Two may condemn horses, carriages, &c. forfeited, for removing uncustomed or prohibited goods.

Two may condemn foreign leather, gloves and mitts, in particular cases.

Two to receive the oath of the exporter of plantation rum.

Three to adjust the quantum to be paid to persons assisting in salvage of ships.

LAMBSKINS, vide **LEATHER**.

LAMPS, not to be used, unless it be with oil made in Great Britain, in inside of dwelling houses, penalty 40s.

LAWN, vide **CAMBRICK**.

LEAKAGE, allowance to common brewers, within bills of mortality, not selling by retail, three barrels in 23 of beer, and two in 22 of ale returned by the gagers.

Allowance to common brewers, out of the bills of mortality, $2\frac{1}{2}$ in 23 of beer or ale, whether strong or small, and no more.

LEATHER, vide **TANNER**.

What is taken for and reputed leather.

None but artificers in leather to buy or bargain for tanned leather not wrought; — forfeiture of the leather.

When and where it may be bought.

Tanned red, the necks and shreds may be sold by sadlers and girdlers.

Tanned red and unwrought, where and how may be sold.

Offered to sale insufficiently dried, is forfeited.

Brought to London, or within three miles of it, must be carried to Leadenhall.

Where and how to be curried.

If sold unentered, — forfeited.

What is properly tanned, tawed, and dressed in oil, and if duty is paid for one, not to be charged again as for either of the other.

Raw hides gashed or cut willfully or negligently, or offered to sale so cut, — the cutter, and person offering to sale, forfeits 2s. 6d. per hide, and 1s. for calve skins.

If hide or calve skin is shaved before thoroughly tanned, whereby the skin shall be impaired, and the duty diminished. — The hide or skin, or value forfeited.

The ad valorem duty to be, what they are, bona fide, worth at the next market, without respect to the duty, upon the oath of the tanner, &c.

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— Manufactured, or hides or calve skins, exported after marked to denote the duty paid, to have drawback of $\frac{2}{3}$ duty, under particular requisites.	9 Q. Ann.	11	39	145
— Upon oath or affirmation of mark, and duty paid; hides and skins exported shall have $\frac{2}{3}$ of duty drawback; though the stamp does not appear.	10 Q. Ann.	26	5	193
— Tanned leather manufactured, and actually made into goods, to have three halfpence per lb. in lieu of said $\frac{2}{3}$ ds.	12 Q. Ann.	9	64	231
— Manufactured in shoes, boots, gloves, or otherwise, and exported; the mark need not appear.	9 Q. Ann.	11	41	145
— Sheep and lamb skins exported, to have drawback $\frac{2}{3}$ of duty.	12 Q. Ann.	9	65	232
— If exported and relanded, forfeiture of goods and treble value.	9 Q. Ann.	11	42	145
— Carried, not entitled to drawback.	9 Q. Ann.	11	43	145
— Hides and calve skins carried to have a drawback.	10 Q. Ann.	26	6	194
— The stamp for marking hides, may be altered by the commissioners from time to time, — and if forged, felony sans clergy.	9 Q. Ann.	11	44	146
— Hides not to be moved till 24 hours after stamped, — penalty 20l. unless reweighed sooner by supervisor, — and if found increased in weight, to be charged for such increase.	5 Geo. I.	2	9	251
— Sheep skins or lamb skins, though dipped or steeped in wooze of bark, or shumack; yet if tanned afterwards, and dressed and made into leather, pay only duty as tanned leather, — that is, five farthings per lb.	5 Geo. III	43	23	597
— Stamped, officer must take care in setting the mark, not to hurt the leather.	3 Geo. I.	4	13	247
— Pates and tails, tanned after cut from the hide, need not be marked, and to pay 15 per cent ad valorem, and not by weight.	9 Q. Ann.	11	44	146
— Informations, in cases cognizable by justices of the peace on leather act, not to be laid in Westminster-hall; and no certiorari.	9 Q. Ann.	11	46	146
— Seal skins tanned or tawed, to pay 1 $\frac{1}{2}$ per lb. averdupois.	9 Q. Ann.	11	47	147
— Seal skins, tanned or tawed, have 1d. per lb. drawback on exportation.	9 Geo. III	39	4	660
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LICENCE to SELL BEER, vide JUSTICES, RETAILERS of BEER, vide also 5 Geo. III. ch. 46, not printed in this collection of statutes.				
— To sell beer, or other exciseable liquors by retail, — the person must enter into a recognizance.	26 Geo. II.	31	1	459
— To whom to be granted.	26 Geo. II.	31	2	460
	29 Geo. II	12	23	469
— The person licenced, and dying or removing, — successor to procure a certificate under the hands of parson, and churchwardens, and overseers; or of three or four reputable householders, within 30 days, and to be signed by neighbouring justice, — or else he can sell no longer than the 30 days.	26 Geo. II.	31	3	460
— Executors, administrators, and assigns, in possession, or the occupier, (where persons die or remove) may sell for the residue of the year, without such certificate.	29 Geo. II.	12	23	469
— Licence will not entitle the person to keep alehouse in any other place, but where it was kept when licenced at first, but is void to all other places.	20 Geo. II.	31	3	460
— For beer or spirituous liquors, can only be granted between 1st and 20th of September, to commence 29th of September, — but this rule does not extend to licences granted in cities or towns corporate.	26 Geo. II	31	4	460
— Justices, suspecting any retailer of selling beer, cyder, or perry, without licence, may summon officer who surveys him, and if he proves the retailer to be under survey, and not entitled to allowance as a common brewer, conclusive, as if proved by two witnesses.	26 Geo. II	31	16	463
— Justice summoning persons to give evidence against any suspected retailer, if they neglect to appear or refuse to answer — penalty 10l.	25 Geo. II.	31	9	461
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LICENCES to SELL BEER,

- Selling beer, ale, or other liquors without licence, the penalties for the first, second, third, and subsequent offences.
- Persons punished by this act, not punishable by former acts, and vice versa.
- If alehouse becomes unoccupied after general day of licensing (and which was licensed the preceeding year) the new tenant, upon producing certificate, shall be licensed by justices at a petty sessions.
- Persons retailing beer, or other exciseable liquors, in prisons or work-houses, must take out licences.
- Persons licensed to sell beer, dying or removing, the executors or assignees, or occupier, may continue to sell, without any certificate, for remainder of the term for which such licence was granted.

LICENCES to RETAIL SPIRITS,

- For selling spirituous liquors, to be allowed to none, but such as are licensed in the same manner as common alehouse-keepers — and then to be subject to the same rules and penalties, as common alehouse-keepers are.
- To sell under 2 gallons, must be taken out at some excise office 10 days before sale — and so renewed annually, 10 days before the expiration of 12 months after taking out the former. must pay for such licence 50l. — 100l. penalty selling without (this penalty and duty repealed 16 Geo. II.)
- To retail, must pay annually 20s. to be taken out 10 days before sale, and renewed annually as above.
- Additional duty for such licence, 20s.
- To retail, the party must first be licensed, under the hands and seals of two justices of the county, &c.
- Such licences, if provided by the justices clerk, he to have 2s.6d. and no more, on penalty of 5l.
- To retail, annually to be renewed 10 days before the expiration of the year. — penalty 10l. on neglect.
- This 10l. penalty not being paid, to be committed for 2 months unless sooner paid. — penalty may be mitigated.
- Party selling without licence, and convicted, may instead of the penalty, be committed to the house of correction for two months, and to be whipt till bloody.
(N.B. By the 9 Geo. III. ch. 6. all power of whipping is taken away.)
- To be granted only to persons keeping public victualling houses, inns, coffee-houses, ale-houses, or brandy shops, (who use and exercise no other trade whatever.)
- To be granted only to persons keeping taverns, victualling-houses, inns, coffee-houses, or ale-houses, and to none other.
- If granted to persons keeping taverns, victualling-houses, inns, coffee-houses, or ale-houses; if the person, during such licence, exercise the trade of a distiller, grocer, or chandler, or keep a brandy shop, or shops for selling spirituous liquors — the licence void — and the penalty of 10l. incurred notwithstanding.
- To be granted to none within limits of head-office in London, but such who occupy a tenement of 10l. per annum. and are rated and pay parish-rates for it. — In the country to none but such who pay to church and poor.
- To be granted to persons within limits of head-office, (qualified as by 17 Geo. II.) if they bona fide pay 12l. per annum for their house; though not rated to church and poor — such rent being without any deduction, or abatement whatever.
- Not to empower the party licensed to sell at any other place, than where he inhabited at time of taking his licence.
- To distillers to retail. — (Repealed 24 Geo. 2. ch. 40.)
- Such as are disabled to sell ale, because convicted; are disabled to sell spirituous liquors, though the time of his licence unexpired.
- Cannot be granted to retail spirituous liquors in gaols or work-houses.

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LICENCE to sell GOLD and SILVER PLATE, vide PLATE.				
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Made for extracting spirits for exportation, not chargeable with excise duty.	2 Geo. III.	5	5	531
MALT COMPOUNDER, vide COMPOUNDER.				
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To be measured by officer, whilst in operation, by gage only, and not by bushel.	12 Q. Ann.	2	17	215
In the custody of the maker, liable to all debts and duties in arrear for malt, and owing by any persons, for malt made in that malt-house, — and to all penalties incurred by persons using that malthouse; as if the debtor or offender was the real owner.	12 Q. Ann.	2	10	213
Damaged, after duty paid, by sinking of the vessel transporting it from one part of the kingdom to another, how to be relieved, three days notice being given in writing to collector of excise before the sessions.	33 Geo. II.	7	20	507
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The duty not recoverable at law, after five years.	9 Geo. I.	3	35	279
Rent reserved in malt, to be ascertained by the price of malt, Tenant may deduct the duty, or the value in money.	37			280
Imported from any foreign parts beyond the sea forfeited, and also the value. — A moiety to him who will sue. N.B. This clause is revived by the annual malt act.	12 Q. Ann.	2	19	215
Exported, to have 2s. 6d. per quarter, if barley be 1l. 4s. 6d. per quarter.	12 Q. Ann.	2	25	216
If exported ground, to be estimated as before it was ground, and to have same bounty.	33 Geo. II.	7	19	507
If exported, to have drawback of the duty.	12 Q. Ann.	2	26	217
Exporter to give 48 hours notice before beginning to ship, of the precise hour; under penalty of 5s. per bushel.	12 Q. Ann.	2	29	218
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MALT

I N D E X. A C T S.

MALT brought from Scotland, how to be entered.

- Shipped for exportation, with intent to have drawback, of-
ficer to continue on board, till ship is cleared of the port.
- Appeals in questions about malt, must be within 6 days no-
tice before the next general quarter sessions, — and no cer-
tiorari.

MALT MAKER.

- Officer, at all times by day, on request, may enter malt-
house and other places belonging to, or used by such maker of
malt, to gage all vessels, — and to take account of all grain
wetting, or which has been wetted for making malt, and to
leave copy of his report; — maltster obstructing officer, for-
feits 20l.
- Maker to make entry monthly, of all made in such month,
(*not on oath*) — 10l. forfeiture on neglect.
- Maker to clear off duty in three months after such entry made,
or ought to be made, — neglect double duty — and if carried
out after default, — double value.
- To pay duty in four months, after entry made, or ought to
be made.
- Maker, fraudulently conveying any part from the wetting
place, and mixing it so conveyed away with the couch, or
floor of other corn making into malt, and then depending and
in operation, and which has been charged with the duty in the
couch, — forfeits 100l.
- Maker, not to mix, or cause to be mixed, corn making into
malt of one wetting, or any part thereof, with corn for malt
of another wetting, before the same is put on the kiln for dry-
ing, — on penalty of 5s. per bushel.
- Maker, mixing, or causing so to be, any couch or floor with
any grain of a former wetting, before put on the kiln for dry-
ing, — forfeits 5s. per bushel.
- Maker, or dealer, for sale or exportation, selling or exposing
to sale any malt fraudulently mixed with unmalted corn, — or
shipping, or attempting to ship, any such mixture in order
for exportation, — forfeits 5s. per bushel.
- Maker, or dealer shipping, or causing to be shipped for ex-
portation, malt mixed with oats or barley unmalted, — the
person so doing, forfeits 5s. per bushel.
- Maker, must not add fresh corn to a steeping, after account
taken of the corn steeping in the cistern or vessel — on penalty
of 100l.
- Maker for sale, treading, ramming, or otherwise forcing to-
gether in the cistern, uting fat, or couch, any corn steeping,
or steeped, to make malt, — forfeits 2s. 6d. per bushel.
- Maker, forfeits 2s. 6d. per bushel, if corn in cistern; or ut-
ing fat, making into malt, is found so hard and compact as
it could not be, unless forced to prevent its rising.

(N.B. By the annual malt act, this penalty is increased to
5s. per bushel.)

- Maker, to be allowed four bushels in every 20 bushels, when
the malt is charged in the uting fat, cistern, or vessel where-
in steeping, — or upon the floor, within 30 hours after thrown
out.
- Maker, not to have the allowance of 4 in 20 bushels, unless
it be 40 hours covered with water in the cistern, uting fat,
or vessel, before the water is drained from it.
- If not continued covered with water for 40 hours, maltster
forfeits 100l.
- Maker, to be allowed 10 bushels in 20, of what was the floor
charge, after thrown out 30 hours or more, and before dried.
- Maker, to have the copy of gage, and the true quantity in
writing, if he demands it from the officer; — penalty of 40s.
on officer refusing.

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MALT Maker, upon request, to permit officer to enter by day, (or night with constable) every place belonging to, or used by him, to gage and measure, and take account of the corn wetted, or wetting; — refusing entrance, or obstructing — 2cl. on such maker.	12 Q. Ann.	2	34	218
— Maker, fraudulently hiding, or conveying away from sight of officer, forfeits 10s. per bushel.	12 Q. Ann.	2	35	219
— Maker, conveying away, or permitting so to be, from any wetting place, any steeping making into malt, so that no gage, of the part so conveyed away, can be taken in the couch, — forfeits rool.	3 Geo.III.	1	22	552
— Maker, erecting, enlarging, or making use of, any cistern, &c. for wetting; — or kiln, floor, or other place for keeping, or making malt, or corn making into malt, without notice; — Or keeping or using private vessel for wetting, not openly known in his malt-house; — 50l. for each offence.	12 Q. Ann.	2	36	219
— Maker, obstructing officer in execution of 12 Q. Anne or this act, — forfeits 10l.	1 Geo. I.	2	14	239
— Maker, within city or market town, must give notice of the particular hour or time of day when he intends to wet, at least 24 hours before he begins. — If not in a market town, at least 48 hours. --- If he does not begin immediately, and cover the whole with water at the time expressed, or within three hours after, he must give fresh notice. --- Must not wet but between 4 morning and 9 evening. --- The corn must continue covered with water 40 hours, --- 100l. penalty for each offence or neglect.	3 Geo.III.	13	1	564
MALT made for EXPORTATION.				
— All drawback, on exportation of malt, taken away.	12 Geo. I.	4	48	320
— Entered, made for exportation only, not liable to any duty.				
— Maker for exportation, before he begins to wet or steep, must give notice in writing, of the quantity to be in each steeping, penalty 50l. --- Such malt to be kept separate from malt made for home consumption, --- on penalty of 5s. per bushel.	12 Geo. I.	4	49	321
— Maker, not to begin to wet for exportation, above six days before all his malt for home consumption is dried off. --- And, vice versa, when he begins to wet for home consumption; --- 5s. per bushel if he acts contrary.	12 Geo. I.	4	50	321
— When dried and fit for exportation, to be measured and carried directly on shipboard, in presence of officer, --- or else into warehouses, (to be provided at expence of maltster) and to be kept separate from all other malt. --- Two locks and keys, --- one to be provided by officer, --- but maltster to pay for both, --- each to have a key, --- and so kept till delivered for exportation.	12 Geo. I.	4	51	321
— For exportation, whilst wetting, the officer, from time to time, to gage it in all its operations, as if for home consumption.	12 Geo. I.	4	52	321
— Taken out of the warehouse, --- notice to be given 40 hours before, expressing quantity to be taken out, and the port to which to be sent, --- Officer to attend the measuring and delivery, (no penalty.)	12 Geo. I.	4	53	322
— When delivered out, the officer to keep an account of the quantity, and to whom it belongs, --- and to give certificate, directed to the officer of place from whence to be exported, of quantity, maker's name, and place whence it came; --- and the officer receiving, is to file such certificate, and enter it in a book. --- If the maker or proprietor neglect, or refuse to deliver the certificate to be filed, 50l.	12 Geo. I.	4	54	322
— Officer may continue on board till the ship shall clear port.	12 Geo. I.	4	55	322
— Shipped for exportation, the hatches to be kept lockt, (except when malt actually loading) till ready to sail. --- Two locks and keys, --- one at officer's expence.	12 Geo. I.	4	56	323
— Notice in writing to be given to officer of the port, of the particular day and precise hour of beginning to ship, --- and of the ship's name, --- 48 hours before beginning to ship, --- penalty 5s. per bushel.	12 Geo. I.	4	57	323

I N D E X.

A C T S.

MALT, If not exported within nine months after locked up,---5s. per bushel.

(N. B. This is enlarged to 15 months by annual malt act.)

— Maker for exportation, not making entry, (sect. 49.) or neglecting to provide storehouse, locks and keys, (sect. 51.) or refusing or neglecting to have the malt measured and lockt up, (within six days after dried) in presence of officer;---Or breaking open the hatches after lockt down;---Or any person obstructing officer in execution of this act,---50l. each offence.

— Maker for exportation, to have allowance of 3d. per bushel for these extra charges.

— No allowance to be made, out of the additional duty by this act laid, for warehouse, or for the difference between one gage and another, other than such respective allowances as are given by the former malt acts.

— On demand of the bounty upon exportation of malt, this additional duty not to be reckoned or valued towards the price, but to be deducted in the valuation of the price of the malt.

— Made for exportation under 12 Geo. I. ch. 4, not liable to this new duty.---Neither can malt exported drawback this new duty in any case.

— Made for exportation, to be allowed the bounty, for no more than 30 quarters of malt for every 20 quarters of barley, though it run into more than 30 quarters of malt when dried.

— Exporter, producing a certificate from officer, with whom the entry of malt was made, of the sum the exporter is to receive,---and security being given,---the officer of the place whence exported to give debenture, directed to person who is to pay the bounty on sight.

— Shipped for exportation, if relanded,--- forfeiture of treble value, and penalty of the bond.

— For exportation, of one steeping, (whether on the kiln or after taken off) to be kept separate from every other former steeping, till measured by the maker, in presence of the officer,---on penalty of 50l.

— Maker for exportation, must give notice in writing, of the hour when he intends to take it off the kiln, that it may be immediately carried, after measuring, on ship board, or into the warehouse,---penalty 50l.

— Maker, or others, with his privity, opening locks,---or making any kind of entrance,---or removing partitions,---or removing malt so locked up without the consent of the officer,---penalty 100l. each offence.

— Maker for exportation, must, within 15 months after beginning to use such storehouse,---and so within 15 months after his last clearing,---clear all malt so locked up;---neglect 50l.

MAN ISLE, vide ISLE of MAN.

MARINER, vide WAGES.

MARY-LE-BON parish, put under management of head office of excise.

MARK, vide STAMP.

MARKET, vide FAIRS, ENTRY, BREWER, PLATE.

MASTER of ship, to pay reasonable reward to the persons who are employed in saving ships stranded, and in distress.---The quantum to be adjusted by three justices.

— Of colliers, fishing boats, or other coasting vessels, taking in at sea, or out of any ship whatever, any foreign goods in order to be landed,---or put into any other vessel, within the limits of any port, without duties paid,---forfeits treble value of the goods, unless in case of necessity,---(and also the vessel if not above 100 tons.

— Of ship, out of which foreign goods are so taken, forfeits treble value.

— Of coasting vessel, knowing and consenting to any goods being unshipped to be landed, before the cocquet, tranfire, or certificate, is delivered to the officer,---and warrant, given for the landing---forfeits treble value.

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Of ship, bringing coffee from America, how to make oath, and to deliver the certificate of the coffee being British plantation.

Of ship, may not take coffee of the growth of any foreign country, (except what is regularly exported from Great Britain) or suffer it to be done, at any place in America, or at sea; — penalty, the coffee, 200l. and 12 months imprisonment.

Of ship, taking in foreign goods at sea, out of any ship, within four leagues of the coasts of this kingdom, (unless in case of necessity) without payment of the duties, — forfeits treble value, — and the vessel, if not above 100 tons. — And the master of ship out of which taken, forfeits treble value.

Of ship, carrying glass to Ireland, to take a duplicate of the contents of all his glass on board, under hand and seal of collector of port. — If landed before duplicate delivered, — glass forfeited to be destroyed, — and the ship forfeited, — and master forfeits 10s. for every pound of glass.

Of ship, having on board foreign candles, soap, or starch, in less package than 224lb. neat, brought into Great Britain, forfeits 50l.

Of ship, (made liable by 23 Geo. II. ch. 21.) may detain the mariner's wages, who put the candles, soap, and starch on board.

Of ship, suffering beer, ale, cyder, &c. shipped as merchandise for exportation, to be relanded, — or put into any other ship within the kingdom of Great Britain, — forfeits the liquor, — and also 50l. for every cask.

Of ship, in which British spirits are exported, must make oath of the landing the spirits at the place to which bonded, — or else bond not to be discharged, unless commissioners shall see cause to forbear putting the bond in suit.

Of ship, suffering such spirits to be fraudulently relanded, — shall, over and above all other penalties, suffer six months imprisonment.

If the package is altered after shipping, and before arrival at port of discharge, — forfeits 100l.

Of ship, bringing rum or spirits from any of the British plantations, must, at the time of making his report, deliver a certificate from the officer in America, to the collector at port of discharge, — and make oath of the identity of the goods, — on penalty of 100l.

Of ship, bringing goods from the Isle of Man, must bring certificate from the governor, or chief magistrate there, — and make oath of the identity of the goods; — on failure, the goods to be charged as foreign.

Of ship, landing goods in Isle of Faro, not entered to be exported thither, — forfeits treble value, — and the vessel is also forfeited.

Of ship, sailing from Great Britain or Ireland, to Africa, or any of his majesty's dominions out of the realm, must enter into bond with one surety, in 1000l. if less burthen than 100 tons, — if more, in 2000l. — not to take goods or stores at Isle of Man.

MEAD or METHEGLIN,

The maker, hiding, concealing, or conveying away from the view of officer, whereby duty may be defrauded, — forfeits 5s. per gallon.

Maker, refusing officer, after demand, to enter all places belonging to or used by him, and to take account, — forfeits 15l. for every such offence.

MEASURES, vide STANDARD, RETAILER of BEER, COLLECTOR.

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MELASSES

I N D E X.

A C T S.

MELASSES, vide BREWER.

- MELASSES used by common brewer, or retailer of beer or ale, in brewing or working any beer; — forfeiture of all the liquor wherein put, and 100l.
- Made use of by common brewer, or retailer of beer or ale, in brewing, making, or working any beer, — 100l. on each.
- Received, or taken into the custody of any common brewer, in any quantity exceeding ten pounds, — 100l. on such common brewer.
- Servant of such brewer, or other assisting, in using, or in carrying it into any place belonging to such brewer, — forfeits 20l. or three months imprisonment.
- Made use of by any common brewer, inn-keeper, victualler, or other retailer of beer or ale, if used in brewing, or making any beer or ale, — penalty 20l. each offence.

MEMBERS of the HOUSE of COMMONS,

- Not to farm the duties, now granted, or hereafter to be granted.
- Cannot be commissioner of excise, or of appeal; or comptroller, or auditor, by himself or deputy, — on forfeiture of seat in parliament, and rendered incapable of sitting.

MITIGATION, not to be less than double the value of the duty of excise, which should or ought to have been paid, besides the reasonable costs and charges of the officer.

- Cannot be less than one fourth penalty, over and above the costs and charges, under leather act.

- How to be made under the candle acts,

- How to be made under the hop acts

- How to be made under the soap acts,

- How to be made under the paper acts.

- How to be under the printed silk and callico act.

- How to be under the starch acts.

- How to be under the gold and silver wire act.

- How to be under the malt acts,

- How to be under the cyder and perry act.

- How to be under the coffee, &c. acts.

- How to be on condemning coffee and tea, &c. and horses and carriages used in running it.

- How to be on condemning arrack.

- How to be on condemning sweets.

- How to be under the tea act.

- How to be under the glass act.

- No power to mitigate under coach act, (but vide 24 Geo. II. ch. 40. sect. 29, p. 455.)

- In case of retailing spirituous liquors without licence, not to be lower than 5l.

- No power to mitigate in plate act.

- No power (*expressed*) in coffee and chocolate new duties.

- Power given in gold and silver licence act.

- May be in all offences against this act.

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MITIGATION

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9 Geo. III.	39	7	660
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MITIGATION, power of, in offences about liquors, brandy, &c.
beer, &c.

— Provided that the said commissioners and justices, where they shall see cause to mitigate any penalties and forfeitures, may lawfully so do in such manner as they shall think fit, the reasonable costs and charges of the officers being allowed, over and above the mitigation, — such mitigation not to be less than one fourth the penalty, over and above the charges and costs, — any thing contained in this act to the contrary notwithstanding.

— Penalties and forfeitures, imposed by this or any other act relating to excise, may be mitigated as any fine, penalty, or forfeiture may by any law or laws of excise.

MIXING, vide BREWER, DISTILLER, RETAILER, MALT, HAIRPOWDER.

MONEY RECEIVED at the EXCISE-OFFICE to be kept distinct; and to be paid from time to time into the EXCHEQUER.

— In what case defendant may pay it into court.
MUM imported has no drawback, if exported afterwards.

NIGHT, vide OFFICER, GAGER.

NOTES of GAGES, vide GAGER.

NOTICE by TRADERS, vide ENTRY.

(N. B. The later excise statutes frequently use the word ENTRY for NOTICE.)

NOTICE by COMMON BREWER,

— To be given by common brewer, or retailer of beer, before setting up, altering, and using any vessel, — and of all places for keeping beer, — on neglect 50l. for each place, — and each vessel.

— To be given by common brewer, of all vessels set up, or enlarged, — 200l. penalty each neglect.

— To be given by brewer, or victualler, before he can cleanse, or remove any part of his guile, unless the whole is brewed off, and in his tuns, backs, or coolers.

— To be given by common brewer, before he delivers wash to distiller.

15 Car. II. 11 1 27

8, 9 W. III. 19 8 69

7, 8 W. III. 30 21 63

8, 9 W. III. 19 9 69

NOTICE

I N D E X.

NOTICE by DISTILLER,

- To be given by distiller, of all vessels used, or set up for brewing or making, — and of all places for laying wash or spirits for sale, — on neglect 20l. each vessel or place.
- To be given by distiller for sale or exportation, of all vessels for making or keeping, — and of all places for keeping, — 20l. for each default.
- To be given by distiller, before setting still to work, or carrying out.
- To be given by distiller, or dealer in spirits, before they bring in any spirits, expressing quantity, quality, and duty paid, — forfeiture of liquor and cask on neglect.
- To be given by distiller for sale or exportation, 24 hours at least, (48 in country) before he takes any fermented wash into his custody, — 50l. on neglect.
- To be given by distiller, six hours before he charges his still, (except at stated times and hours) — 100l. on neglect.
- To be given by distiller for exportation, of every vessel, — and of all places for making or keeping --- 100l. on neglect.
- To be given by distiller for exportation, before he sends spirits to any other distiller.
- To be given by distiller for exportation, when he means to take out of the warehouse spirits to be rectified and shipped.
- To be given by distiller, 48 hours before he puts cyder into his still, — neglect 5l.
- If given by persons drawing low wines or spirits from malted corn, they may distill any where, any charter notwithstanding.

NOTICE by VINEGAR-MAKER,

- To be given by vinegar-maker, before carrying out, (except at stated hours) — 40s. per barrel for each neglect.
- To be given by vinegar-maker, before he receives wash, --- or carries out vinegar.
- To be given by vinegar-maker, of all places for making or keeping vinegar, or liquor preparing for vinegar, --- 50l. penalty on neglect.

NOTICE by SWEETS MAKER,

- To be given by maker of sweets, before carrying out, (except at stated times) penalty 40s. per barrel on neglect.
- To be given by maker of sweets for sale, in writing, of name, place of abode, and of every place used for making or keeping, --- 20l. for every place used without notice.

NOTICE by CYDER-MAKER,

- To be given by maker of cyder, before he delivers wash to distiller.

NOTICE by CHANDLER,

- To be given by chandler, of all places used for making or keeping candles or materials, --- and of all vessels for melting, --- 50l. for each on default.
- To be given by chandler, before removing candles, if no account taken by officer.
- To be given by chandler, before he begins to make, unless at stated hours.
- To be given by chandler for sale, in writing, before he begins to work, declaring the particular hour when he intends to begin, --- the true number of sticks of each course, --- the sizes, and true N°. of candles on each stick, to be made at such making, --- 50l. penalty on each default, --- or having more sticks, --- or more candles, --- or larger or bigger than mentioned.
- To be given to officer, by chandler, of his intention to buy candles, six hours before he brings any bought candles, into his house.

NOTICE by TANNER, TAWER, CURRIER, DRESSER, and MAKER of VELLUM and PARCHMENT.

- To be given by them of their names, places of abode, and work places, --- 50l. on neglect.

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— To be given by tanners, &c. in writing, of the time of taking out of the wooze, two days before taking out, --- or hanging the leather up to be dried, --- 20l. penalty on neglect.	9Q. Ann	11	16	137
— To be given by tanners, &c. of all hides, &c. he intends to remove, two days before removing from his place of dressing, drying, or keeping.	9 Q. Ann.	11	19	139
NOTICE by HOP-PLANTER,				
— To be given yearly of hop grounds in writing, and the name of the place where, --- and of the owner or occupier; --- neglect 40s. per acre.	9 Q. Ann.	12	6	150
— To be given of all places, for curing or keeping hops; --- neglect 50l.	9 Q. Ann.	12	8	150
— To be given of bagging hops; --- neglect 50l.	9 Q. Ann.	12	10	150
— To be given in writing, of the particular day and precise hour of beginning to bag and to weigh, --- 24 hours before beginning to bag or weigh the first week, --- 48 hours second, and every other week; --- neglect 50l.	6 Geo. I.	21	25	268
NOTICE by SOAP-MAKER,				
— To be given by soap-maker, of all vessels, --- and of all places, used for making or keeping soap, or materials, --- penalty 50l.	10Q. Ann	19	6	159
— To be given by soap-maker in writing, 12 hours, (24 hours in country) before he begins to work, --- penalty 50l. on neglect.	11 Geo. I.	30	33	316
Such notice void, if maker does not begin within six hours, (12 in country) after notice so given.			35	
— To be given by soap-maker, 24 hours, (two days in country) before removing soap, of which no account has been taken, --- 20l. each offence.	10 Q. Ann.	19	16	161
— To be given by hard soap-maker, 12 hours, (24 in country) of his intention of lighting a fire, under any copper that has been locked down.	5 Geo. III	43	18	594
— To be given by hard soap-maker, in writing, of all his frames, that they may be marked, --- 20l. if used without notice.	5 Geo. III	43	19	595
NOTICE by PAPER-MAKER, STAINER, &c.				
— To be given by paper-maker, &c. of his name, place of abode, and place where he intends to make --- neglect 30l.	10 Q. Ann.	19	43	172
— To be given by paper maker, &c. of places of drying, or making fit for use, or finishing, --- neglect 20l.	10 Q. Ann.	19	44	172
— To be given by paper-maker, &c. two days before removing paper, of which no account has been taken.	10 Q. Ann.	19	51	174
NOTICE by CALLICO PRINTER, &c.				
— To be given by printer, &c. of silk, callico, &c. of name, place of abode, and place where they usually work, --- or intend to dry their goods, --- neglect 30l.	10 Q. Ann.	19	71	179
— To be given by exporter of printed silks, callicos, &c. to officer of customs, of the time of packing.	12 Q. Ann.	9	15	228
— To be given of all silks, callico, &c. intended to be printed, painted, &c. at other places than his usual residence, --- neglect 50l.	1 Geo. I.	36	21	244
NOTICE by STARCH-MAKER,				
— To be given by starch-maker, of name, place of abode, and of all vessels and places used for making or keeping starch. --- or materials, --- neglect 50l.	10 Q. Ann.	26	10	195
— To be given by starch-maker, 24 hours, (two days in country) before removing starch, of which no account taken.	10 Q. Ann.	26	19	197
— If not given of materials for making starch, or of private vessels used, --- they are forfeited, if found in private workhouse.	10 Q. Ann.	26	22	198
— To be given in writing by starch-maker, 24 hours before beginning to box green starch, --- penalty 20l.	4 Geo. II.	14	1	340
NOTICE by WIRE-DRAWER,				
— To be given by wire-drawer, of name, place of abode, and place for working, --- 20l. on neglect.	10 Q. Ann.	26	49	202
— To be given by wire-drawer, 24 hours before removing wire, of which no account taken, --- 40l. penalty on neglect.	10 Q. Ann.	26	56	203
NOTICE by MALTSTER,				
— To be given, of all vessels, utensils, and places, --- neglect 50l.	12 Q. Ann.	2	36	219

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NOTICE by MALTSTER,

- By exporter of malt, to be given 48 hours before shipping, --- of the particular day and hour, --- penalty 5s. per barrel for all shipped before notice.
- By maltster, exporting malt, to be given in writing, 48 hours before shipped, of the precise hour and name of ship, --- on penalty of 5s. per bushel.
- By maltster for exportation, to be given in writing, of the hour when he intends to take malt off the kiln, --- 50l. on neglect.
- By maltster for home consumption, (not compounding) living in any city or market town, to be given in writing, 24 hours before he shall begin to wet, of the particular hour or time of the day when he intends to wet grain for malt, --- if not in city or market town, 48 hours notice, --- penalty 100l. on neglect.

NOTICE by COFFEE and TEA DEALER, &c.

- To be given by druggist, grocer, &c. before bringing coffee, tea, &c. into entered places, --- forfeiture of goods and treble value.

NOTICE by RETAILERS of SPIRITUOUS LIQUORS,

- To be given by him before he brings any spirituous liquors into any entered place, --- on neglect forfeiture of liquor and casks, and 20l.

NOTICE by GLASS-MAKER,

- To be given by him, of all places, pots, &c. --- neglect 50l.
- By glass-maker, to be given in writing, 12 hours before filling or charging, of the true weight of metal, or preparation to be made use of, --- and the species of glass to be made, --- 50l. on neglect.

NOTICE of COACHES.

- By persons keeping coaches, &c. to be given within 20 days after beginning to keep such carriages, --- and to be renewed annually, --- penalty on neglect 20l.

NOTICE of HOUSHOLD PLATE

- By persons owning, using, having or keeping plate, to be given annually in writing, within 30 days after the commencement of each year, --- penalty 20l. on neglect.
- Not necessary to give notice for new plate acquired within the year.

NOTICE by EXPORTERS of RUM,

- Person shipping rum for exportation, to give five days notice in writing before shipping, expressing the quantity --- penalty 100l. on neglect.

NOTICE,

- In cases of appeals, to be left at the dwelling-house of the party
- Of informations laid, must be given to party, or left at the dwelling-house, in writing, and within one week after information laid.
- Left at the house, or usual place of residence, --- or with the wife, child, or menial servant, is as good and sufficient, as if delivered to the party himself.
- Directed by the right or assumed name of any person for offence against excise laws, and left at the house, work-places, or usual place of residence, deemed effectual.
- What shall be deemed effectual to a private soap-maker, or maker of starch; so as to affect him by his assumed name.
- Of appeal in case of malt, must be six days before sessions.
- Of malt lost by fire or water, to be six days before sessions.
- Of injury sustained by officer, beaten or wounded by smugglers, must be given within four days, to two or more inhabitants of the place near.
- To be given of the place, where excise office is fixed in market towns, in full market, as soon as appointed.
- To be given by custom-house officer, within 48 hours of the seizure, to next excise officer.

OATH, vide WARRANT, --- OFFICER, --- ENTRY, --- DRAW-BACK.

- OATH requisite before collector of port, that liquors imported from Guernsey, &c. are of the produce of these Islands, --- if landed without, forfeited to be destroyed.

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Of entry, must be by tanner, (<i>and not by servant</i>) to be administered by justice of peace, collector, or supervisor.	9 Q. Ann.	11	16	138
Of entry by soap-maker, to be administered by collector or supervisor.	10 Q. Ann.	19	9	160
Of soap used in woollen manufacture, by ditto.	10 Q. Ann.	19	29	165
Of paper entry, ————— by ditto.	10 Q. Ann.	19	45	173
Of entry of callico, and silk painted, &c. by ditto.	10 Q. Ann.	19	72	180
Of starch entry, ————— by ditto.	10 Q. Ann.	26	11	196
Of wire-drawers entry, ————— by ditto.	10 Q. Ann.	26	50	202
Of glass entry, ————— by ditto.	19 Geo. II.	12	13	410
For drawback on malt spirits exported, to be before two commissioners, or two justices.	2 W. & M.	9	6	44
	7,8 W. III.	30	10	60
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May be administered in absence of collector, in cases of exportation of exciseable goods, by such person as shall be appointed by commissioners of excise.	5 Geo. III.	43	39	603
Of quantity of cocoa nuts used in remaking damaged chocolate, to be made before majority of commissioners, — or before two justices, if out of the limits.	11 Geo. I.	30	14 15	307
Who to administer them, to dealers in coffee, &c.	11 Geo. I.	30	11	306
By exporter of hops to be administered by collector of excise, and after by collector of port.	9 Q. Ann.	12	22	154
OBSTRUCTION, vide OFFICER OBSTRUCTED,				
OCCUPIER of house or place, where concealed brewing vessels, or storehouse are, forfeits 50l.	15 Car. II.	11	1	27
Of any place, where concealed vessels for distilling are found, forfeits 20l.	3,4 W. & M.	15	1	46
Of any place, where concealed or private tuns, &c. or storehouse shall be found, forfeits 50l.	8,9 W. III.	19	10	70
Of alehouse, where the party licenced dies or removes, may sell during the residue of the year, without new licence, or certificate.	29 Geo. II.	12	23	469
A new occupier or tenant of alehouse, not having a licence, (but which house had a licence the year before) may have a licence at a petty sessions, bringing a certificate.	29 Geo. II.	12	24	469
Of house or places, where spirits are retailed without licence, with their privity, are deemed the retailers.	11 Geo. II.	26	1	384
OFFENCE may be prosecuted where offenders are found, though offence committed in another jurisdiction.	18 Geo. II.	26	13	404
Committed by officers in the Isle of Man, or for bribing such officer, — may be tried in any English county, as if committed there.	5 Geo. III.	43	28	599
OFFENDER after warrant of distress returned, may be committed to the county gaol where found, upon production of the warrant and return, to the justices of the county where found.	5 Geo. III.	39	14	611
Made felony by excise statutes, may be tried in any county.	5 Geo. III.	43	28	600
OFFICE, how far the head office extends.	18 Geo. II.	26	13	404
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Hours from eight till two.	12 Car. II.	23	34	19
Four offices of excise, to be kept at the Isle of Anglesea.	24 Geo. II.	40	27	454
What is proof sufficient, on trials, of the keeping of an office in any particular place.	5,6 W. & M.	7	32	54
A new office to be built at Gresham College.	9,10 W. III.	44	43	72
OFFICER, vide GAGER, BRIBERY, WARRANT.	23 Geo. II.	26	12	442
OFFICER of CUSTOMS,	1 W. & M.	24	14	42
Not entitled to any reward, on seizures of exciseable goods, unless he gives notice to the excise officer, or supervisor of the district where seizure made, within 48 hours after seizure, — who is to take a particular account of the species and quantities of such goods, — nor shall such goods be afterwards removed without a permit. — Penalty, re seizure by any officer of customs, or excise.	6 Geo. I.	21	24	267
OFFICER of EXCISE,	8 Geo. III.	32	1	651
Continues such, notwithstanding change in the commission.	12 Geo. I.	28	6	326
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I N D E X.

A C T S.

OFFICER to attend in market-towns every market-day,--- neglect

10l.
Dealer in coffee, tea, &c. (*Chocolate not mentioned*) or in exciseable liquors, ---loses his office,---is rendered incapable---and forfeits 50l.

Taking a bribe forfeits 10lb.

Taking fees for giving receipts, forfeits 10s.

Taking fees, except of the king, on conviction is disabled to hold any office.

Taking any fee in case of seamens bills, may be fined by the commissioners in any sum, not exceeding 50l.

Taking any fee for certificate to remove tobacco, or snuff, forfeits 10l.

Taking more than 4d. for affidavit of wooldresser, forfeits treble value.

Conniving at clandestine importation of French brandy, forfeits 500l.---and is incapacitated.

Making a collusive seizure of foreign goods, forfeits 500l.---but on discovery of two accomplices shall be acquitted.

In no case punishable for not leaving copy of his charges, unless the party entitled to such copy demand it in writing.

Suspecting foreign spirits to be concealed in any place, may, by warrant, enter by day, (or night with constable) and seize.

Seizing spirits for not being reported and landed within 30 days,---to be rewarded not exceeding 2s. per gallon.

Suspecting candles, soap, or starch, to be concealed in any place, may, by warrant, enter by day, (or night with constable) and seize.

Suspecting coffee, tea, &c. to be concealed in any place, may, by warrant, enter by day (or night with constable) and seize.

Suspecting private stills in any place, may, by warrant enter in day time with constable, and break open doors---and seize.

Suspecting printed silks, callicoes, &c. to be in possession of any dealer, or of others for his use without stamp---may, by warrant, in day-time with constable, enter and break doors, chests, &c.---and seize.

On oath of spirituous liquors, retailed without licence in any place, may, by warrant, enter with constable, and break open doors after request made---and seize the liquor.

May seize tobacco, removing without certificate (*Q. as to the horses and carriages.*)

May seize horses and carriages, employed in running coffee, tea, &c.

May seize horses and carriages, employed in running brandy or spirits.

May seize ships, boats, and vessels forfeitable by the excise laws.

Interfering in elections, forfeits 100l.--- and is incapacitated.

Reputed such, and proved to have acted as such, is proof sufficient of being an officer, in any suit, or action brought.

May go on board ships within the limits of any port in Great-Britain---and continue to rummage and search for all exciseable liquors---coffee, tea, &c.---and seize such as are forfeitable, together with the package.---if obstructed penalty 100l.

In all cases, to have a moiety, of penalties recovered under any excise law.

Seizing exciseable goods on board any ship, &c. and not prosecuting the ship, &c.---or seizing them on land, and not prosecuting the horses and carriages; and not discovering the persons concerned in unshipping or receiving the goods,---are to have but one third of the seizure.

If assaulted, may try the indictment or information, in any county.

Molested, by beating or wounding, whilst in his duty, by persons passing with prohibited goods, and armed with offensive weapons, may oppose force with force---and if he kills the party, he is bailable by justices---and may on his trial plead the general issue.

Wounded in seizing forfeited run goods---or in endeavouring to apprehend offenders---may sue the Hundred

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11 Geo. I.	30	32	316
11 Geo. I.	30	1	302
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OFFICER making a distress, must shew the warrant to the party, if re- quired ---and must permit a copy thereof to be taken	27 Geo. II.	20	2	466
Bribed by any person, to omit doing his duty---penalty 10l.	15 Car. II.	11	16	31
Bribe offered to him, to connive at running goods on shore, penalty 50l.--- whether accepted, or not.	9 Geo. I.	35	24	371
Bribe offered to him to corrupt him, person offering it, for- feits 500l. (Q. If this is not confined to the particular duties mentioned in this Statute.)	11 Geo. I.	30	40	318
Bribed, or offered so to be, by any person, to affix a stamp on foreign cambricks, as if English.---penalty 50l.	4 Geo. III.	37	22	584
Stamping foreign cambricks, (or English after cut out of the loom,) forfeits 50l. per piece---and is incapacitated.	7 Geo. III.	43	15	635
Not delivering up the seal for stamping cambrick, when de- manded by the commissioners of excise. --forfeits 200l.	4 Geo. III.	37	20	583
May be examined by a justice, touching the entries of retailers of exciseable liquors, suspected to sell without licence.	7 Geo. III.	43	14	635
Suffering rum to go out of the warehouse without payment of duty, forfeits 100l.	4 Geo. III.	37	24	584
Must take the oaths of supremacy and allegiance before he can act.	7 Geo. III.	43	16	636
Must take an oath of office before they can act as such,---and enter a certificate of taking such oath with the auditor of ex- cise.---50l. penalty for every month he shall so neglect to take the same.	9 Geo. II.	23	20	361
Acting under the leather act, must be first sworn before the commissioners, or one justice.	26 Geo. II.	31	9	461
Acting under candle act, must be by ditto.	15 Geo. II.	25	4	390
Acting under hop act, by ditto.	12 Car. II.	24	47	25
Acting under soap act, by ditto.	15 Car. II.	11	27	33
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Acting under silk and callico act, by ditto.	9 Q. Ann.	11	44	146
Acting under starch act, by ditto.	8 Q. Ann.	9	11	120
Acting under gold and silver wire act, by ditto.	9 Q. Ann.	12	12	151
Acting under glass act, by ditto.	10 Q. Ann.	19	13	161
Acting under coffee, tea, &c. act, by ditto.	10 Q. Ann.	19	49	174
OFFICER SURVEYING BREWERS and DISTILLERS,	10 Q. Ann.	19	76	181
On demand, may enter all places belonging to, or used by dif- tillers, by day, (or night with constable) --- If obstructed, distiller forfeits as by former statutes, though no proof of sale.	10 Q. Ann.	26	16	197
Demanding it, brewer must declare his lengths.	10 Q. Ann.	26	54	203
On suspicion of private vessels or pipes used by brewer or dif- tillers, officer may in day time, with constable, on request made, and cause declared, break open doors---and break up ground, and follow pipes into the ground of other persons, making good the damage.	19 Geo. II.	12	10	409
In day time with constable, on request made, and cause declar'd, may break up the ground in any brewhouse, or ground near adjoining, or other place. --- and search for pipes,--- and may follow such pipes. --- If obstructed by any person, penalty 50l. but must make good the damage, if no pipe is found.	10 Geo. I.	10	43	298
In day time with constable, on request made, and cause declar- ed, may break ground in any distil-house, or ground near ad- joining,---or any place,--- and search for pipes,--- if no pipe is found, satisfaction must be made, to be adjusted by two jus- tices, --- if obstructed by any person, penalty 50l.	1 W. & M.	24	9	40
Must mark all vessels, used by distillers.	8, 9 W. III.	19	2	67
Must certify the quantity of beer exported, that brewer may have the drawback.	5 Geo. III.	43	26	598
How to leave copy of their gages, vide GAGER.	7, 8 W. III.	30	27	65
OFFICER SURVEYING CHANDLER, SOPE, or STARCH- MAKER.	8, 9 W. III.	19	5	68
Missing tallow, or other materials for making candles, to charge a proportionate quantity, not exceeding 108lb. of candles for 112lb. of wax, tallow, &c.	10, 11 W. III.	4	4	73
Missing materials for soap since his last survey, to charge, not exceeding 14 gallons of materials, (besides the lees) for 256lb. of soap.	24 Geo. II.	40	18	450
	1 W. & M.	22	1	38
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I N D E X.

A C T S.

OFFICER missing materials for starch since last his survey, must charge each bushel at 25lb. of starch.

May search at any chandlers, between 5 morning and 11 evening, either with or without constable, --- and if doors are not immediately opened on request, --- or officer is obstructed, --- 100l. penalty. --- like search may be made with constable from 11 evening to 5 in morning.

Finding candles, or materials, or utensils for making candles, in an unentered place; is evidence to convict the owner of such place, of making without entry, till defendant proves the contrary.

May go on board any ship, within the limits of the ports of Great-Britain, and rummage for candles, soap, and starch, --- and seize such as is forfeitable.

May seize any quantity of candles, soap, or starch, together with the package, on any carriage, --- if suspected on good ground to have been privately made, --- or clandestinely imported.

May (setting forth the ground of his suspicion on oath) by warrant, enter by day (or night with constable) all suspected places, --- and seize and carry away all candles, soap, and starch, together with the package, --- any person obstructing forfeits 100l.

Suspecting soap or candles are privately making, or concealed in any place whatever, to defraud the duty, may, (setting forth the ground of his suspicion on oath) by warrant, enter by day (or night with constable) and seize the soap, candles, materials, and package, --- *(no penalty for obstructing.)*

May by day (or night with constable) enter the work-houses, and other places belonging to the makers of candles, soap, or starch, to take account.

May by day (or night with constable) search for starch concealed in any place, --- and seize it if found.

Finding materials and utensils for the making starch, in private work-houses, --- may seize them.

May seize starch and hair-powder, and horses and package, on suspicion.

Pretending to have had notice, of putting in stale or rotten soap, when in truth he hath not, --- officer and maker forfeit 10s. per lb.

Must provide locks for the coppers of hard soap makers, at the traders expence, --- and must lock the coppers down.

Must mark and number the frames, before used for making hard soap.

For copy of his charges, vide GAGER.

OFFICER SURVEYING TANNER,

May enter, at all seasonable times, in day time --- if refused, the tanner forfeits 10l.

Must mark the hides, &c. immediately after entry made.

Must set such mark, at the option of the tanner.

Taking any fee for marking hides, &c. forfeits 5l.

For copy of his charges, vide GAGER.

OFFICER SURVEYING HOP PLANTER,

Receiving notice of hop-grounds, must enter it in a book within 5 days --- if he neglects he forfeits 40s.

Must be present at bagging and weighing the hops --- must mark the bags --- must enter the weight --- and make a report of the charge.

May enter by day, (or night with constable) hop grounds --- and storehouses --- whereof notice of entry shall, or ought to, be given.

May apprehend persons carrying away hops from the ground, or oust.

For copy of his charges, vide GAGER.

OFFICER SURVEYING VINEGAR, CYDER, MEAD, and SWEETS MAKER.

On demand, may enter all places belonging to, or used by them, by day, (or night with constable) to take account, --- if obstructed, penalty, 15l.

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OFFICER SURVEYING DEALERS in COFFEE, TEA, &c.

May enter by day, all places used by druggists, &c. for keeping coffee, tea, &c. --- and for making chocolate, --- such dealer obstructing, forfeits 100l.

May, by day, (or night with constable) by warrant, enter and search, all suspected places, and seize coffee, tea, &c. found there.

Must stamp chocolate, if brought properly tied up.

Delivering coffee, tea, or cocoa nuts, out of the warehouse unduly, --- forfeits 100l.

Neglecting to attend at roasting office, forfeits 10l. --- and for second like offence 20l. --- and disability.

Seizing cocoa nut shells, --- or the hulks imported without the nuts, --- shall be rewarded, not exceeding 20s. per C.

OFFICER SURVEYING, PAPER-MAKER, PRINTER, &c.

May enter by day (or night with constable) into all places belonging to or used by him, --- and take account of all paper.

To take account of all materials, and of paper, in printers custody.

OFFICER SURVEYING CALLICO and SILK PRINTER, &c.

May enter by day (or night with constable) into all places belonging to, or used by silk and callico printers, &c. (except where died of one colour.)

May charge silk, &c. missed since his last survey, as if printed, &c.

Suspecting unstamped silks, linens, &c. in custody of draper, or other person in trust for those who sell, --- may by warrant by the major part of commissioners, or of two justices, enter with constable in day-time, --- and search and open chests, and packages --- and seize

Of customs must take account of printed silks, callico, &c. exported, --- and must take off the seals.

OFFICER SURVEYING WIRE DRAWERS.

May enter by day (or night with constable) to take account of gold or silver drawn, in any place made use of by trader --- if obstructed by the maker, 20l. forfeiture.

OFFICER SURVEYING MALTSTER.

To leave copy of gage with maltster, if demanded --- 40s. penalty on neglect.

May enter all places belonging to, or used by maltster (in day-time) --- the person making malt for sale obstructing, forfeits 20l.

May gage malt, making for exportation, in all its operations.

On notice must attend at delivering out malt, made for exportation, --- and to keep account of the malt so delivered out.

At the port, to attend the measuring, and to continue on board, till the ship be cleared.

Obstructed by any person, in execution of this act, --- 50l.

OFFICER SURVEYING GLASS - MAKER.

May enter by day or night, all places belonging to glass-maker, to take account.

OFFICER SURVEYING RETAILER of SPIRITUOUS LIQUORS and DEALERS.

May seize all increase of spirits, found since last survey, unless proved by owner to have paid the duty, --- or to be british, put in in sight of officer, --- or to be condemned liquor, &c.

May enter by day (or night with constable) retailers cellars, (oath being first made before a justice of peace) or other places made use of by such retailer of spirituous liquors to take account, --- retailer obstructing, forfeits 50l.

May enter by day (or night with constable) the entered places of dealers in spirits --- and taste and gage the liquors --- dealers obstructing, 50l. forfeit.

May take samples, (not exceeding one quart) out of casks of foreign excisable liquors, paying at the rate of 16s. per gallon.

May at any time before gaging, take samples, gratis, (not exceeding half a pint in the whole) out of each package containing spirituous liquors.

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OFFICER may take samples (not exceeding half a pint in the whole) out of each cask containing spirituous liquors, in any shop, or place belonging to any dealer, paying (if demanded) according to the market price at that time.

— May take samples of wash, low wines, or spirits, for exportation.

OFFICER OBSTRUCTED, vide FOREIGN GOODS,

- Obstructed in the execution of his office, under any act of excise, person so doing, forfeits 10l. for each offence.
- Obstructed or wounded on board any vessel, within port, --- felony, and transportation.
- Obstructed by any person in seizing foreign liquors, --- penalty 40l.
- Obstructed by any person, in searching any ships, within limits of any port of Great-Britain, for exciseable liquors, or coffee, &c. --- or searching for concealed spirits, in any place under a warrant, --- 100l. penalty.
- Obstructed by any person whilst going, or remaining on board any coasting vessel, whilst within limits of any port in Great-Britain, --- 100l. penalty.
- Obstructed by any person armed, may oppose force with force, and if he kills the smuggler, --- shall be hanged.
- Obstructed by persons, in taking samples of rum shipped for exportation, or marking the casks, --- each offence. 100l.
- Obstructed by any person in executing 2 Geo. III. chap. 5. penalty 100l.
- Obstructed in executing 5 Geo. III. ch. 39. offender liable as by other excise acts, for like offences done in Great-Britain.
- Obstructed by any person in executing this act, --- penalty 40l.
- Obstructed by distiller, or dealer in spirituous liquors, in the execution of 6 Geo. I. ch. 21. --- penalty 50l.
- Obstructed by common brewer, or retailer, or distiller, the party obstructing to be forbid selling.
- Obstructed by common brewer or victualler from entering, --- or from continuing in the place belonging to, or used by them, to see whole guile carried out, --- 20l. forfeiture.
- Obstructed by brewer, or distiller, after entry, in day-time with constable, --- 20l. forfeiture.
- Obstructed by common brewer, or other person, whilst searching for concealed vessels, or pipes, in day-time, and presence of constable, --- 50l. forfeiture.
- Obstructed by distiller, or other person, in searching for private pipes, or private work places, in day-time, and presence of constable, --- 100l. forfeiture.
- Obstructed, in searching in day-time, and presence of a constable, under justices warrant, for private stills and vessels, such distiller, or other person, --- forfeits 200l.
- Obstructed by retailer of spirituous liquors, from entering by day (or night with constable) into all places used by such retailer, for keeping spirits, and by tasting, gaging, or otherwise to take an account, --- 50l. penalty.
- Obstructed by distiller for sale, or his servant, from taking samples of low wines and feints, paying 10s. per gallon for spirits, and 1s. per gallon for feints, --- distiller forfeits 50l.
- Obstructed by distiller for exportation, from taking a gage, or sample, of wash, low wines, or spirits, --- 500l. penalty.
- Obstructed by maker or retailer of vinegar, cyder, metheglin, mead, or sweets, after request made by day, (or night with constable) --- such maker or retailer, --- forfeits 15l.
- Obstructed under candle act, the maker obstructing, --- forfeits 50l.
- Obstructed from entering at legal times, places where candles are made, --- or being entered, obstructed from searching all places and trunks, &c. --- offender forfeits 100l.
- Obstructed by any person, in seizing or searching for candles, soap, or starch, --- person obstructing forfeits 100l.

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- Obstructed by maker of soap, under soap act, 20l. forfeiture.
- Obstructed from entering, at any time in the day, into the places used by the occupier of tan yard, --- 10l. forfeiture.
- Obstructed by planter or owner of hops, in securing the duties, or executing this act, --- forfeiture 20l.
- Obstructed by any person in executing hop act, forfeiture 5l.
- Obstructed by planter or owner of hops from weighing, --- forfeiture 20l.
- Obstructed by maker of paper, or other person in executing the paper act, --- forfeiture 20l.
- Obstructed by printer, or painter of silks, calicoes, &c. --- 20l. forfeiture.
- Obstructed by maker of starch or hair-powder, or by the seller thereof, --- 20l. forfeiture.
- Obstructed by any person in searching for concealed starch under a warrant, --- 50l. forfeiture.
- Obstructed by maker of wire, --- 20l. forfeiture.
- Obstructed by maltster from entering to gage and take account, --- 20l. forfeiture.
- Obstructed by any persons in executing the act about malt made for exportation, --- penalty 50l.
- Obstructed by maltster, --- 10l. penalty.
- Obstructed by dealer in cyder or perry, from entering all places belonging to, or used by them in day-time, to take account --- penalty 20l.
- Obstructed in executing the 10 Geo. I. ch. 10. --- forfeiture 100l.
- Obstructed in searching under a warrant for coffee, tea, &c. concealed in any place, --- 100l. forfeiture.
- Obstructed by any person seizing coffee, tea, chocolate, or cocoa nuts seizable, --- penalty 50l.
- Obstructed by any person in executing the glass act, --- penalty 50l.

ONUS

- PROBANDI lies upon the claimer of foreign goods seized.
- Lies upon the claimer of soap, candles, or starch, seized for duty or non-entry.
- Lies upon the claimer, if starch or hairpowder is seized in ship or carriage.
- Lies upon the claimer where coffee, tea, &c. are seized by officer.
- Lies upon claimer, where tobacco or snuffs are seized by officer.
- Lies upon the claimer, if cambric or lawn is seized by officer.
- Lies upon the claimer, if foreign gloves or mitts are seized.
- Lies upon chandler for sale, to prove the duty paid (for candles found by officer without any account had) --- or that he bought the said candles of another chandler, and had given six hours notice to officer before buying them.

OVERCHARGES, how to be heard, --- and how relieved.

PACKAGE, vide FOREIGN GOODS --- COFFEE, BRANDY, SOAP, CANDLES, STARCH.

PAPER MAKER,

- Maker of paper, pasteboard, &c. for sale, or not for sale, --- or painters, stainers, &c. for sale or not for sale, --- to give notice in writing of name, place of abode, and place where they work, or intend to work, before they begin to work --- or to stain, &c. --- Neglect 30l.
- No person whatsoever to use any place for drying paper, or making it fit for use, but in places of which notice has been so given. --- Penalty 20l.
- Makers, stainers, &c. to make entry in writing on oath, once in every six weeks, of all paper, &c. severally made fit for use within such six weeks, --- containing kind and quantity. Neglect 50l.
- To clear off the duty on paper, &c. made, and on paper stained, &c. fit for use or sale, within six weeks after such entry made, or ought to have been made, --- Penalty double duty. --- If carried out after default, double value for all so carried out, unless duty is cleared.

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PAPER MAKER

- To permit officer at all times by day (or night with constable) on request, to enter any place belonging to or used by maker or stainer, &c. to take account of the kinds and quantity of paper, &c. and of materials for making paper, &c. in custody of maker or of painter, &c.---and every person obstructing forfeits 20l.
- Maker or stainer, &c. removing (or suffering it so to be) before account taken, from any place where first put, after dried and fit for use, without two days notice of his intention, forfeits 20l.
- Makers and stainers, &c. to keep the unsurveyed goods 48 hours from those surveyed (unless sooner surveyed)---penalty 5l.
- Maker or stainer, &c. fraudulently hiding or concealing paper, or materials for making paper, (or causing it so to be) to defraud duty---forfeits 20l.

PAPER.

- The duty to be paid by the maker, and by the ream.
- The ream to contain 20 quires, 24 sheets in each.
- Printed, painted, or stained, for hangings, or other uses, to pay duty.
- To continue chargeable as by this act, tho' the name be changed.
- The ad valorem duty, how to be ascertained.
- Painted, stained, &c. not to be removed, till every particular piece is stamped, denoting the duty charged, — penalty 20l.
- If so removed, and found in custody of any stationer—or other dealer for sale,—or of other persons, for the use of such stationer, or dealer for sale—seizable.
- And all materials, and utensils for making, painting, &c. found in any private place for making, painting, &c. and of which no notice given, forfeited—and the same, or the value thereof may be seized and recovered by officer.
- Materials, and utensils for making or painting, &c. in the custody of maker, or painter, &c. — or of others to his use, — or in trust,—liable to duties for all made in his workhouse,—and for all penalties incurred by persons using such workhouse.
- Exported; if reloaded forfeited.
- Books printed in the universities of Oxford and Cambridge, in Latin, Greek, Oriental, or Northern Languages, to have drawback of the duty.
- Pasteboard made of paper, that hath paid the duty, not to be charged again, when pasted together.
- Before it can be painted, &c. for hangings, or other uses, the officer is to take account of the quantity, and dimension of all paper for painting, printing, &c. in painters, &c. custody, and stamp every sheet, to denote the account hath been taken of such paper, — if officer misses paper of which account had been taken before, then to charge it as paper stained, &c.

PARCHMENT, vide TANNER,

PARISH, vide POOR,

- PARISHIONER a good witness on a conviction for retailing ale, tho' he be chargeable to the poors rate.

PAWN BROKER, vide PLATE LICENCE.

PEACE OFFICER, vide CONSTABLE.

PENALTIES MITIGATED, vide MITIGATION.

PENALTIES on COMPOUNDERS vide COMPOUNDERS.

- Imposed by one excise act, may be sued for under any excise act.
- How to be recovered in a summary way,—and how to be levied
- And powers of any act, between Geo. II. and this act relating to selling spirituous liquors without licence to be in force, (except the penalty of 100l. by 9 Geo. II.)
- Recovered by any law of excise, one moiety to be to the crown, the other moiety to him who shall discover, inform, or sue for the same.
- On persons summoned, and neglecting or refusing to attend, any sum, not exceeding 40s. may be imposed, — and how to be recovered.

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1 Geo. I.	36	17	243
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- 10l. on persons summoned, and not attending to give evidence, on subpoena.
- 5l. per month, for retailing sherbet without notice.
- 10l. on any person corrupting a gager, --- and on gager so corrupted, --- to be heard before two justices, on proof by two witnesses.
- 10l. any person obstructing officer, in execution of his office, under any excise act.
- 20l. on constable, or peace officer, refusing, or neglecting to go with excise officer, in every case, where by any statute his presence is necessary.
- 20l. constable neglecting to assist to bring offenders, retailing spirituous liquors without licence, to justice.
- 50l. on persons brewing for others, --- or lending fixed utensils in any market town, or parts adjoining, if there be a common brewhouse there.
- 50l. per cask, and the beer, if reloaded after shipped for exportation, --- or put into any other ship, --- in Great-Britain.
- 50l. on the person, in whose occupation any place is, where any private or concealed still, storehouse, or cellar (used by common distiller) is found.
- 200l. on the importer, vender, --- or who shall sell, or expose to sale, --- foreign manufactured gloves or mitts.
- 200l. on person claiming stills or vessels, seized under search warrant --- for each place where so found.
- 200l. on person where found, tho' he doth not claim.
- 200l. if any person obstruct officer, searching for distillers vessels under warrant.
- 100l. on any person, obstructing officer in executing 11 Geo. I. ch. 30.

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PENALTIES on COMMON BREWERS.

- On common brewers how to be recovered.
- 15l. by each statute for not making due entry.
- Double duty, --- common brewer not clearing off his duty, within a week after entry.
- 15l. by each statute for selling, after warning by an officer, he has obstructed.
- Forfeiture of allowance for 6 months if common brewer convicted of false entry wittingly.
- 50l. for every brewing vessel erected or enlarged (and used) without notice.
- 50l. for every concealed place, for laying beer, or worts, without notice.
- 20l. for carrying out beer, but at stated hours.
- 20s. per barrel for mixing small with strong, after gage, and selling the same without notice.
- 20s. per barrel, for worts carried away, mixed, or concealed.
- 100l. for using melasses, &c. in brewing, or working beer.
- 100l. for using or receiving melasses, &c. above 10lb. weight.
- 20l. using any unwholesome materials in brewing, or making beer or ale, or mixing such unwholesome materials with beer or ale.
- 40s. per barrel, cleansing, or removing without notice, from the place of brewing, any part of his guile before the whole is brewed off, and in his tons, and until officer might have taken an account.
- 20l. on brewer, not permitting officer to stay till the whole guile carried out.
- 20s. per barrel if brewer does not declare how much strong and how much strong he intends to make (if any small.)
- 5l. on brewer, starting or mixing small with strong, on the dray, or elsewhere.

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5l. per barrel, increasing strong, after declaration made, by any means whatsoever, --- or if gager finds any quantity laid off, over and above the quantity declared, --- and 20s. per barrel on servants assisting, --- or 3 months imprisonment.	8,9 W. III 5 Geo. III	19 43	2 26	67 598
100l. on brewer having private pipes, stop cocks, or conveyance, --- or holes in tons.	8,9 W. II	19	4	68
50l. on common brewer or other person, obstructing officer, from searching in day-time with constable, for concealed pipes or vessels.	8,9 W. III	19	6	69
20l. on brewer, using any bitter ingredients in lieu of hops.	9 Q. Ann.	12	24	154
50l. mixing strong beer or worts, with small beer or worts or water, after gage taken of the strong beer or worts.	2 Geo. III.	14	2	542
20s. per barrel, if common brewer delivers wash, tilts, &c. to distiller or vinegar-maker, without previous notice of the quantity, --- and when, --- and to whom to be delivered.	8,9 W. III.	19	9	69
20s. per barrel, to be charged extra on common brewer, refusing (on demand) to deliver to officer, the quantity and quality of each guile, before any part is removed or cleansed, --- and the whole to be charged as strong.	8,9 W. III. 5 Geo. III.	19 43	2 26	67 598
20l. on common brewer, altering the situation or position of any fixed vessel, without notice in writing.	5 Geo. III.	43	27	599
20l. on common brewer placing any thing on the dipping places, --- or using any other method to prevent the officer from having a true dip, or gage of the beer or worts.	8,9 W. III.	19	8	69
200l. for every tun, batch, &c. erected, altered, or enlarged, --- or concealed by common brewer without notice.				

PENALTIES on INN-KEEPERS,

5l. by each statute, for not making entry once a month.	12 Car. II	23	16	15
Double duty for not clearing, within the month after entry.	12 Car. II.	23	17	15
20s. per barrel for mixing small with strong beer, after the account taken, and delivering or selling the same without notice, --- or for concealing beer or worts from sight of officer.	15 Car. II. 1 W. & M.	11 24	12 11	30 41
20l. making use of, or mixing unwholesome ingredients, in brewing beer, or with beer.	12 Q. Ann.	2	32	218
20l. using any bitter ingredients in lieu of hops.	9 Q. Ann.	12	24	154
40s. per barrel cleansing or carrying out, any part of a guile, without notice, before whole brewed off.	7,8 W. III.	30	21	63
5l. per barrel on inn-keeper, starting or mixing small with strong, on dray or elsewhere, after carried out.	7,8 W. III.	30	23	63
50l. mixing strong beer or worts, with small beer or worts, or water, after the gage taken.	2 Geo. III	14	2	542

PENALTIES on RETAILERS, ALEHOUSE-KEEPERS, and VICTUALLERS.

50l. mixing strong worts or beer, with small beer or worts or water, after gage taken.	2 Geo. III	14	2	542
20s. by each statute, for not making due entry once a month.	12 Car. II	23	16	15
Double duty, for not clearing the duty within the month after entry.	12 Car. II.	23	17	15
15l. (by each statute) retailer having refused officer admittance and obstructed him, and selling after warning.	12 Car. II	23	19	16
50l. retailer hindering officer from entering and taking account in all places used for keeping spirituous liquors.	12 Car. II	23	33	22
50l. victualler or retailer erecting or enlarging any vessel and using them, --- or using or keeping any private or concealed place for laying beer or worts, without notice, --- the penalty to be for each vessel and place.	9 Geo. II.	23	9	358
20s. per barrel for mixing small with strong, after the gage taken, and delivering it out without notice; --- like penalties for concealing or conveying away beer or worts not gaged.	15 Car. II. 1 W. & M.	11 24	1 11	27 41
100l. for using melasses, &c. in brewing or working.	1 W. & M.	24	11	41
100l. for using or receiving melasses, &c. above 10lb. weight.	15 Car. II.	11	12	30
20l. for using in brewing beer, any unwholesome ingredients, or mixing such with beer.	1 W. & M.	24	17	42
2l. to 10l. on retailer, selling beer in vessels not stamped and marked.	10, 11 W. III	21	34	82
ol. in using any bitt & ingredients in lieu of hops.	12 Q. Ann.	2	32	218
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— 15l. by each statute, for carrying out, after forbidden by officer, whom he had obstructed in gaging.	12 Car. II.	23	19	15
— 5s. per gallon for removing low wines, after account taken, without distilling it a second time.	1 W. & M.	24	3	39
— 1s. per gallon to be charged for all low wines, drawn from corn drink mixed with other materials.	2 W. & M.	9	3	43
— 5l. per barrel receiving wash of melasses, or other materials, or preparing such wash, before all the corn spirits are drawn off.	2 W. & M. 7, 8 W. III.	9 30	4 8	44 59
— 50l. for not giving 24 (in country 48) hours notice, of the particular quantity and species of fermented wash, before it be brought in.	24 Geo. II.	40	20	452
— 10l. for distilling, — except at stated hours, — or carrying out without notice, but at stated hours.	2 W. & M. 7, 8 W. III.	9 30	8 15	44 61
— 20l. setting up, — making use of, — or altering any vessel for making worts, or spirits before notice.	3, 4 W. & M.	15	1	46
— 5s. per gallon concealing low wines or spirits for sale, from sight of officer.	3, 4 W. & M.	15	2	46
— 20l. if distiller refuses to permit officer (who finds materials for distillation) to continue in his distilling-house, till still is wrought off and examined.	7, 8 W. III.	30	12	60
— 20l. on distiller obstructing officer from searching for concealed pipes, after request.	7, 8 W. III.	30	27	65
— 20l. setting up, or altering, any vessel for making or keeping wash, low wines, or spirits.	8, 9 W. III.	19	10	69
— 20l. having any concealed vessel, — or concealed place, for making or keeping wash, spirits, &c.	8, 9 W. III.	19	10	69 70
— 100l. each private pipe, stop cock, or conveyance from vessel to vessel, — and for hole in his back or wash batch.	10, 11 W. III.	4	3	73
— 100l. if distiller, or other person, hinder officer from searching for private pipes, in day time, and in presence of a constable, after request made, and cause declared.	10, 11 W. III.	4	5	74
— 200l. if any person obstruct officer, having search warrant, from searching and seizing.	10, 11 W. III.	4	8	75
— 200l. on person claiming stills or vessels seized under a search warrant, for each place where found.	10, 11 W. III.	4	7	75
— 200l. on proprietor of private still, or person in whose custody so found under former act, (i. e. by warrant) though not claimed.	10, 11 W. III.	21	23	81
— 20l. not making entry of places, used for keeping brandy and spirits.	6 Geo. I.	21	12	262
— 50l. on distiller, obstructing officer, from taking an account of the quantity and quality of his stock.	6 Geo. I.	21	14	263
— 40s. per gallon if sold in any but entered places.	6 Geo. I.	21	15	263
— 10l. and treble value, if distiller knowingly deliver any quantity of spirituous liquors to unlicensed retailer.	24 Geo. II.	40	11	447
— 50l. not giving notice of every place, and every vessel, used for making or keeping.	24 Geo. II.	40	18	451
— 20l. not showing every vessel to officer to mark it, — or using it without mark, — or defacing the mark.	24 Geo. II.	40	18	451
— 50l. if distiller, or his servant, hinder officer from taking samples of low wines, spirits, or feints, paying for the low wines and spirits 10s. per gallon, and for the feints 1s. per gallon.	24 Geo. II.	40	19	451
— 100l. if distiller begins to charge his still, without six hours notice, except at stated hours.	33 Geo. II.	9	14	517
— 50l. if distiller preparing grist for wash, uses more wheat, than as one quarter of wheat to two quarters of other grain.	33 Geo. II.	9	15	517
— 100l. if distiller, making or rectifying for sale, has one still, (or if more than one) all his stills, not containing 100 gallons.	2 Geo. III.	5	4	531
— 5l. if distiller, receiving cyder or perry, does not give 48 hours notice before he put any into the still; — or disposes of any part of it, but in distillation only.	3 Geo. III.	1	12	548

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PENALTIES on DISTILLER MAKING for EXPORTATION.

- 100l. not making entry of all places, and of all vessels, used for making or keeping wash, low wines, or spirits, --- and of the day of beginning to work, and so toties quoties, --- and so before he pumps any wash into his still, --- the hour when he intends to begin.
- 200l. if he works for home consumption, before his entry for exportation has been withdrawn six days, and a fresh entry made.
- 500l. on distiller for exportation, not complying with the requisites of this act.
- 100l. taking out spirits from warehouse, without four hours notice of the precise day and hour, and of the quantity and quality, --- and if such distiller does not proceed within two hours after such notice, fresh notice required.
- 100l. on any person obstructing officer acting under this act.

PENALTIES on PERSONS RETAILING SPIRITUOUS LIQUORS without LICENCE, vide RETAILERS.

PENALTIES on MEAD or METHEGLIN MAKERS,

- 5s. for every gallon of mead, hid or concealed from the officer.
- 15l. for maker or retailer, refusing officer entrance by day, (or night with constable) after request made, into any place belonging to or used by him.

PENALTIES on SWEET MAKERS,

- 40s. per barrel, for sweets concealed from sight of the officer.
- 15l. maker or retailer refusing officer entrance by day, (or night with constable) after request made, into any place belonging to or used by him.
- 40s. per barrel maker carrying out, but at stated hours, without notice.
- 10s. per gallon, maker removing, or vintner receiving, without a certificate of the quantity and quality, and name of buyer and seller.
- 20l. for not giving notice in writing, of name and place of abode, of maker of sweets.
- 20l. for every place made use of by him, without notice in writing, of all places used for making or keeping sweets.

PENALTIES by VINEGAR-MAKERS,

- 40s. per barrel, maker concealing from sight of officer.
- 15l. maker or retailer refusing officer entrance by day, (or night with constable) after request made, into all places belonging to or used by him.
- 40s. per barrel, maker carrying out, but at stated hours, without notice.
- 50l. on maker, receiving into his custody, without notice, liquors proper to make into vinegar, --- or carrying out without notice, but at stated hours.
- 20l. for mixing such liquors with any materials, before shewn to the officer.
- 50l. for every place, used by common maker, for making or keeping vinegar, or liquors preparing for vinegar, without notice.

PENALTIES on MAKERS of CYDER and PERRY.

- 50l. if the cyder, &c. shipped for exportation, is relanded or unshipped.
- 40s. per hoghead on maker concealing to defraud duty.
- 15l. on maker or retailer, refusing entrance to officer (after request made,) by day (or night with constable,) into all places belonging to, or used by him.
- 20s. per barrel, if maker deliver cyder, &c. to vinegar maker without notice.

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20l. persons dealing in (and persons receiving into their custody great quantities of) cyder, &c. brought from distant parts, refusing officer admittance into all their storehouses and places used, and belonging to them — unless they shew it was from fruit of their own growth, or that the 4s. duty has been charged or paid.	4 Geo. I.	3	11	249
50l. for every place used by any dealer, — or receiver for sale, — or persons buying fruit to make cyder, &c. — and not entered.	3 Geo. III.	1	25	552
20l. on master of vessel coastwise, not giving account of all the cyder, &c. received on board, — and from whom and to whom consigned, — and from whence, — and to what place.	6 Geo. III.	14	8	617
50l. for every place used by any factor or agent, (receiving cyder, &c. to sell or dispose of) and not entered 3 days before beginning to sell or dispose of it.	6 Geo. III.	14	9	618
50l. if dealer, retailer, factor or agent, sends cyder, &c. from the maker to the buyer or contractor, without duty being charged, — and a certificate to accompany it, signifying the quantity, and N ^o of packages.	6 Geo. III.	14	15	619
40l. any person obstructing or hindering officer in execution of this act.	6 Geo. III.	14	17	620

PENALTIES on TANNERS, &c.

2s. 6d. for gashing raw hides, or calve skins, --- or selling them so gashed.	9 Q. Ann.	11	11	135
50l. every tanner, tawer, and dresser, and maker of vellum and parchment, not giving notice of all places for tanning, &c. skins vellum, and parchment, --- N ^o of pits, and situation.	9 Q. Ann.	11	15	137
10l. if owner or occupier of tan-yard, &c. refuse officer admittance in day-time.	9 Q. Ann.	11	17	138
20l. not giving timely notice of taking out, — or not making due entries of all skins, &c. --- or removing before marked, --- or concealing to defraud the duty.	9 Q. Ann.	11	17	138
50l. not keeping just scales and weights, — or not assisting in weighing, or removing before marked and charged.	9 Q. Ann.	11	26	140
50l. not keeping just scales and weights at their drying places for weighing, — and not assisting supervisor in reweighing and examining the stock.	5 Geo. III.	43	9	598
50l. any purchaser removing such hides, before marked and charged.	9 Q. Ann.	11	26	141
50. not accounting with officer once in 3 months, if demanded	9 Q. Ann.	11	27	141
10l. not keeping stamped hides separate, for 24 hours (in country 48.)	5 Geo. I.	2	10	252
20l. for removing hides or skins from his yard or drying places, or entered store-rooms, before the expiration of 24 hours, either in town or country, after being stamped, unless reweighed by supervisor in the mean time.	5 Geo. III.	43	23	597

PENALTIES on CANDLE MAKERS,

50l. maker erecting, enlarging, or using any place, for making or keeping candles, --- or for melting or keeping materials; --- or any vessel for melting, --- without notice.	8 Q. Ann.	9	6	119
100l. for every place, --- and for every vessel, utensil, and mould, --- for making or keeping candles, or for melting or keeping materials, --- without notice.	11 Geo. I.	30	23	311
20l. maker neglecting to make entry in writing on oath (by himself or servant) monthly, (in country every six weeks) of all made in such times respectively, containing weight, --- N ^o and size of candles, --- and quantity at each course.	8 Q. Ann.	9	7	119
10l. maker not declaring, before he begins to make, N ^o of sticks --- sizes of candles on each stick, --- N ^o of moulds, --- and how often to be drawn.				
10l. for increasing N ^o of sticks, --- or increasing size --- or filling more moulds, --- or drawing oftner, after such declaration given --- or redipping, after weighed by officer, to increase the weight.	10 Q. Ann.	26	106	208
50l. beginning to work a course of candles, without declaring in writing, the precise hour when, --- the true N ^o of sticks of each course, --- the size, and true N ^o of candles on each stick, --- or having more sticks or more candles, or larger or bigger on any stick, than mentioned in such declaration.	11 Geo. I.	30	27	313

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PENALTIES on CANDLE-MAKERS,

- 10l. maker not keeping just weights and scales.
- 20l. maker removing candles from place where made, and of which no account taken, without notice.
- 5l. maker not keeping candles unsurveyed, from those surveyed.
- 20l. maker concealing candles or materials.
- 20l. maker mixing unweighed with weighed candles, or removing candles from the place of making, before weighed by the officer; --- or hiding or concealing candles, or materials for candles.
- 20l. maker obstructing officer in execution of this act.
- 100l. not permitting officer on request, between 5 morning and 11 at night, either with or without constable, --- or between 11 night and 5 morning, with a constable, --- to enter all places used or belonging to makers for sale, --- or used for making privately, --- and (being so entered) not permitting them to search all boxes, trunks, &c.
- 5l. any person selling candles in any place but in shop used for that purpose, or in some public fair or market.
- 100l. obstructing officer from seizing, concealed candles, under a search warrant.
- 5l. and package, and candles, person having candles in ship or waggon, not having paid the duty.
- 50l. for every C. weight of candles concealed or harboured after being shipped for exportation, and relanded, whether the person so concealing, &c. claims property or not.
- 100l. and candles and package, in whosesoever possession candles are found privately making, --- or concealed any where, --- and no duty paid.
- 100l. may be recovered against persons in whose possession officer finds candles, --- or materials melted or melting, --- or utensils warm, --- or cottons or rushes spread.

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PENALTIES on HOP-PLANTERS, &c.

- 40s. per acre, person planting, or having hops growing, and not giving notice in writing, of all hop grounds in his possession; and name of parish; and of tenant.
- 50l. for using oust, or storehouse, or kiln, or place for keeping, or curing hops, without notice.
- 5s. per lb. if not brought to be bagged at oust, within six weeks after gathering.
- 50l. for not giving notice 24 hours before beginning to bag the first week, --- and 48 hours for succeeding weeks.
- 50l. If planter or owner does not give notice in writing, of the particular day, and precise hour of the day of beginning to bag, and also of beginning to weigh; --- and like penalty if such notice is not renewed, if first notice not observed.
- 20l. planter or owner of hops, obstructing officer in the execution of this act.
- 50l. planter or owner suffering hops to be removed before cured, bagged, and duty ascertained.
- 20l. if hops concealed, to defraud duty, by planter or owner.
- 5l. any person beating officer, or obstructing him in executing this act, --- and for want of distress to be imprisoned, not exceeding one month, and be whipt.
- 10l. per C. for putting foreign hops in British bags, to sell as British hops.
- 40l. for using a marked bag, more than once.
- 20l. using any bitter ingredients instead of hops, (except broom or wormwood, infused by retailer, to make broom or wormwood beer.)
- 20l. not having just scales and weights, or not permitting officer to weigh, or using false weights.
- 5l. per C. for mixing any thing with hops, to alter the colour or scent.

9 Q. Ann.	12	6	150
9 Q. Ann.	12	8	150
9 Q. Ann.	12	9	150
9 Q. Ann.	12	10	150
6 Geo. I.	21	25	267
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7 Geo. II.	19	2	354

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PENALTIES on SOAP MAKERS.

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50. Maker erecting or using any place for making or keeping soap,---or for boiling or keeping materials for soap,---or using any vessel for boiling or making,---without notice.	10 Q. Ann.	19	6	159
20l. maker of hard soap, using other than square or oblong frames, when they take the soap out of the copper, (such frames being of particular proportion,---or using such frames without notice, or unmarked.	5 Geo. III.	43	19	595
20l. maker charging any utensil with materials for soap, or filling out any soap from the same, between 10 night and 5 morning--- without notice.	10 Q. Ann.	19	7	159
50l. for beginning to make without 12 hours notice of the particular time and hour of beginning (in country 24 hours.)	11 Geo. I.	30	33	316
20l. maker of hard soap, lighting a fire under his copper, or other utensil, for boiling soap, or cleansing foul goods, or preparing materials, without giving 12 hours notice, (country 24.)	5 Geo. III.	43	18	594
50l. makers not making entry monthly, (in country every six weeks, (on his own or servants oath) of quantity and weight, made in each time respectively.	10 Q. Ann.	19	9	160
10l. maker not keeping just scales and weights, or not assisting to weigh.	10 Q. Ann.	19	13	161
20l. maker obstructing officer in execution of this act.	10 Q. Ann.	19	15	161
20l. maker removing soap, before account taken thereof, without 24 hours (in country two days) notice.	10 Q. Ann.	19	16	161
5l. not keeping unsurveyed soap, from the surveyed, 24 hours, (two days in country.)	10 Q. Ann.	19	17	162
20l. maker concealing soap or materials to defraud duty.	10 Q. Ann.	19	18	162
500l. maker concealing soap or materials, to defraud duty.	1 Geo. I.	36	14	243
5l. and soap forfeited, if put into casks, less than half firkins.	12 Q. Ann.	9	19	230
50l. maker beginning to make, without 12 hours notice, (country 24.)	11 Geo. I.	30	33	316
5l. per C. for soap found in possession of any person, in ship or waggon, --- and defendant to prove payment of duty, --- soap and package also forfeited.	23 Geo. II.	21	31	437
100l. for obstructing officer in seizing soap under this act.	23 Geo. II.	21	34	439
20l. hard soap-maker not providing locks; or breaking the locks or the seal.	5 Geo. III.	43	17	594
100l. having soap privately making, --- or in whose possession found concealed.	5 Geo. III.	43	22	596

PENALTIES on PAPER-MAKERS,

30l. maker or stainer, &c. not giving notice of name, place of abode, and place of working.	10 Q. Ann.	19	43	172
20l. maker using places for drying paper, or making it fit for use, of which no notice given.	10 Q. Ann.	19	44	172
50l. maker, stainer, &c. not making entry, on oath in writing, once in six weeks, of all made in such time.	10 Q. Ann.	19	45	173
20l. any person obstructing officer, in execution of his duty under this act.	10 Q. Ann.	19	50	174
20l. maker or stainer removing paper from place, where first put after dried and fit for use, without notice given.	10 Q. Ann.	19	51	174
5l. maker or stainer, not keeping unsurveyed paper from that surveyed, 48 hours.	10 Q. Ann.	19	52	174
20l. concealing paper, or materials for making paper, to defraud duty.	10 Q. Ann.	19	53	174
20l. stainer removing paper before stamp, and account taken thereof.	1 Geo. I.	36	18	243

PENALTIES on PRINTERS, PAINTERS, &c. of SILK, CAL-LICO, &c.

30l. painter, printer, or stainer of silk, callico, linen or stuff, working without notice.	10 Q. Ann.	19	71	180
50l. not making entry once in six weeks, of all made, and on whose account.	10 Q. Ann.	19	72	180
20l. any person, printing, staining, &c. obstructing officer in execution of this act.	10 Q. Ann.	19	78	181

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PENALTIES on PRINTERS, PAINTERS, &c. of SILK, CAL- LICO, &c.

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20l. and forfeiture of goods, removed before account taken,--- and before stamp.	10 Q. Ann.	19	79	181
5l. printers, &c. not keeping unsurveyed goods, separate from the surveyed.	10 Q. Ann.	19	81	182
20l. printer, &c. concealing, to defraud duty, before or after printed, &c.	10 Q. Ann.	19	82	182
100l. any persons, their aiders and abettors, selling callico, &c. printed, &c. knowing the stamp to be counterfeit, --- and pillory.	10 Q. Ann.	19	97	186
50l. and goods, if a particular entry is not made, and the duty paid down, (for silk, callico, &c. printed, &c. at other places than place of abode) before proceed to paint, &c.	1 Geo. I.	36	21	244

PENALTIES on STARCH-MAKERS,

50l. maker setting up, enlarging, or using any place or vessel, for making or keeping starch, or materials for making starch, without notice.	10 Q. Ann.	26	10	195
50l. not making entry in writing, (on oath of maker or ser- vant) of weight and quantity, monthly, (in country every six weeks.)	10 Q. Ann.	26	11	196
10l. maker not keeping just scales and weights, or not affixing in weighing.	10 Q. Ann.	26	16	197
20l. if maker obstruct officer in execution of this act.	10 Q. Ann.	26	18	197
20l. maker removing starch from place where made, before ac- count taken, without 24 hours previous notice, (in country 48 hours.)	10 Q. Ann.	26	19	197
5l. not keeping unsurveyed starch, from the surveyed, 24 hours (country 48 hours.)	10 Q. Ann.	26	20	198
20l. maker concealing starch or materials, to defraud duty.	10 Q. Ann.	26	21	198
10l. maker using other than regular boxes, for draining green starch.	4 Geo. II.	14	1	340
20l. maker boxing green starch, without 12 hours notice in writing, (in country 24 hours.)	4 Geo. II.	14	1	340
20l. maker not beginning to box within two hours after such notice, and continuing to put all the starch into boxes, that is fit to be boxed.	4 Geo. II.	14	2	341
50l. for removing starch from stove, or drying place, before weighed and account taken.	4 Geo. II.	14	3	341
5l. per C. against person in whose possession starch, made in private place, or clandestinely imported, is found conveying on carriage, or in ship.	23 Geo. II.	21	31	437
50l. on person privately making, --- or in whose custody con- cealed starch is found upon a search warrant, --- unless duty is proved paid.	4 Geo. II.	14	4	341
50l. any person obstructing officer from entering, and seizing starch, under search warrant	4 Geo. II.	14	4	342
10l. on starch-maker, having alabaster, &c. or any other ma- terials besides starch, (or rice made into starch) for making hair-powder.	4 Geo. II.	14	8	342
50l. on master or person having charge of ship, bringing starch in less package than 224lb. and that openly stowed.	23 Geo. II.	21	27	436
50l. person knowingly concealing starch imported, or reland- ed unlawfully, --- though he claims no interest in the starch.	23 Geo. II.	21	32	438
100l. on any person obstructing officer, in seizing starch un- der warrant.	23 Geo. II.	21	34	439

PENALTIES on HAIR-POWDER MAKERS,

5l. per C. against person, in whose possession hair-powder made in private place, or clandestinely imported, is found carrying in any carriage or in ship.	4 Geo. II.	14	3	341
20l. maker or dealer in hair-powder, mixing any materials whatever, except rice made into starch, and sweet scents) with starch, to make hair-powder, and making hair-powder there- of; and using, selling, or offering to sell, if so mixed.	4 Geo. II.	14	5	342
20l. maker not making entry in writing, of place of abode, and of all places used for making.	4 Geo. II.	14	6	342

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PENALTIES on HAIR-POWDER-MAKERS,

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20l. on persons in whose shop, officer buys samples of such mixed powder.	4 Geo. II.	14	7	342
10l. any dealer in hair-powder, having in his possession any materials for making hair-powder, besides starch, powder of starch, or rice starch.	4 Geo. II.	14	8	342
20l. any dealer in hair-powder, refusing officer entrance in day time, into all places used or belonging to him, --- and not permitting such officer to take samples, upon paying the market price.	4 Geo. II.	14	9	343
50l. on feller of hair-powder, mixing alabafter, &c. or thing of like nature, (except sweet scents) with starch, for making hair-powder.	10 Q. Ann.	26	31	201
20l. feller of hair-powder, selling or exposing to sale, hair-powder so mixed, or wrought up with alabafter, or such like.	19 Q. Ann.	26	31	201
50l. feller of hair-powder, using, selling, or offering to sale, hair-powder, made of, or mixed with alabafter, or such like.	12 Q. Ann.	9	20	230

PENALTIES on PERSONS MAKING GOLD or SILVER WIRE.

20l. for drawing big wire, without notice of name, place of abode, and work place.	10 Q. Ann.	26	49	202
20l. for drawing big wire at any place, but a bar-house approved of by commissioners.	10 Q. Ann.	26	50	202
100l. not making entry monthly, on oath of refiner, (or person for whom drawn) of all wire made in each month.	10 Q. Ann.	26	54	203
10l. for not keeping just weights and scales, or not assisting in weighing.	10 Q. Ann.	26	55	203
20l. maker obstructing officer, acting under this statute.	10 Q. Ann.	26	56	203
40l. removing any wire from place where drawn, without 24 hours notice, unless the account hath been taken.	10 Q. Ann.	26	57	203
10l. for not keeping unsurveyed wire, from that surveyed.	10 Q. Ann.	26	58	204
20l. persons by, or for, whom the big wire is drawn, concealing wire, or bars of silver prepared for making wire, with intent to defraud the duty.	10 Q. Ann.	26	66	206
100l. on importer of gold or silver thread, lace, fringe; --- one moiety to such person as will seize or sue for the same.	10 Q. Ann.	26	66	206

PENALTIES on MALTSTERS, &c.

20l. maker obstructing officer from entering in day time, all places used or belonging to him, and to gage vessels, and to take account of malt.	12 Q. Ann.	2	4	211
20l. any maker of malt, refusing to permit officer to enter all places used or belonging to him, by day, (or night with constable) to take account of all the corn wetted, or wetting.	12 Q. Ann.	2	34	219
10l. maker not making true entry monthly.	12 Q. Ann.	2	4	211
5l. and liable to survey, if compounder sells, or suffers others to make in his malt-house, --- or having more in family, without giving notice, at or before next market day.	12 Q. Ann.	2	12	213
20s. per bushel on compounder, acting contrary to his composition.	12 Q. Ann.	2	18	215
2s. 6d. per bushel for pressing or ramming.	6 Geo. I.	21	8	261
5s. per bushel, if malt found so close, as that force must have been used, --- and the finding it so is of itself evidence conclusive that it is pressed.	3 Geo. III.	1	21	551
10s. per bushel if malt is hid or concealed, or conveyed from sight of officer.	12 Q. Ann.	2	35	219
50l. for every vessel, kiln, or place set up, enlarged, concealed, or used without notice, for wetting corn, or making malt, or keeping of corn making into malt.	12 Q. Ann.	2	36	219
5s. per bushel for mixing corn of one wetting, with corn of another wetting, before put on the kiln.	12 Q. Ann.	2	16	214
5s. per bushel for mixing corn of different wettings, or floors or couches, with corn or grain of a former wetting, before put on the kiln for drying.	2 Geo. II.	1	11	337

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PENALTIES on MALTSTERS, &c.

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5s. per bushel for malt, mixed with unmalted corn, offered to sale, --- or attempted to be shipped for exportation.	6 Geo. I.	21	4	260
100l. maltster mixing fresh corn, with corn steeping after account has been taken.	1 Geo. I.	2	13	238
5s. per bushel malt for exportation, being mixed with malt for home consumption.	3 Geo. III.	13	1	564
5s. per bushel for putting malt on shipboard, without 48 hours notice.	12 Geo. I.	4	49	321
10l. for obstructing officer by any person.	6 Geo. I.	21	6	261
50l. for obstructing officer under 12 Geo. I. ch. 4. by any person.	6 Geo. I.	21	7	261
5s. per bushel for beginning to wet for home consumption, more than six days before the malt for exportation is locked up, --- or wetting for exportation, more than six days before malt for home consumption is dried off.	1 Geo. I.	2	14	239
50l. if maker or owner of malt for exportation, neglect to deliver, officer's certificate from whence removed, to officer of place whence it is to be exported.	12 Geo. I.	4	58	323
5s. per bushel for not exporting malt made for exportation, within nine months after locking it up in the warehouses. (N. B. Enlarged to 15 months by annual malt act.)	12 Geo. I.	4	50	321
50l. maker for exportation, not making entry, of the quantity intended to be made, before wetting.	12 Geo. I.	4	54	322
50l. maker for exportation, neglecting to provide warehouses with locks and keys, within six days after the malt is dried, --- Or breaking open the hatches, &c.	12 Geo. I.	4	57	323
50l. not keeping malt for exportation of one wetting, separate from that of any former wetting, (either on the kiln, or after taken off) until measured in presence of officer.	12 Geo. I. }	4	49	321
50l. for not giving notice in writing, of the hour of taking malt for exportation off the kiln, that same may be shipped, or locked up, immediately.	12 Geo. I. }	4	58	323
100l. on maker for exportation, (or others by his privity) opening locks, or making any kind of entrance into such warehouses, --- Or removing the malt so locked up.	12 Geo. I.	4	58	323
50l. maker for exportation, not clearing his warehouses, once in every 15 months.	3 Geo. III.	1	16	549
100l. on maltster, conveying from wetting place or utensil, any part of steeping of corn, and mixing it with any couch or floor then in operation, and which has been charged in the couch.	3 Geo. III.	1	17	549
100l. on maltster, conveying from wetting place, or utensil, any part of any steeping, so that no gage can be taken of such corn in the couch.	3 Geo. III.	1	18	550
100l. on maltster for home consumption, having given notice to wet and not proceeding to cover the whole with water, and to continue the same so covered full 40 hours.	3 Geo. III.	1	19	550
100l. on maltster for home consumption, beginning to wet, but between 4 in the morning and 9 in the evening.	3 Geo. III.	13	1	565

PENALTIES on DEALERS in COFFEE, TEA, &c.

20l. on roaster of coffee, mixing grease, butter, &c. to make it heavier, --- and on the trader buying it, knowing it to be so mixed.	5 Geo. I.	11	23	256
100l. on roaster of coffee, mixing grease, &c. with coffee.	11 Geo. I.	30	9	305
200l. on seller and dealer, and the goods and package, for using any place for keeping coffee, tea, &c. without entry.	10 Geo. I.	10	10	285
200l. and the chocolate and package, on seller or maker of chocolate, using any place for keeping, or making chocolate, without entry.	10 Geo. I.	10	10	285
100l. trader refusing officer admittance by day into all places, made use of for keeping or making coffee, tea, or chocolate, to take account.	10 Geo. I.	10	12	286
100l. on such trader not keeping just scales and weights, or not assisting in weighing.				
100l. such trader obstructing officer in execution of this act.				

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PENALTIES on DEALERS in COFFEE, TEA, &c.

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100l. any person obstructing officer from entering all suspected places, under a search warrant, for coffee, tea, &c. concealed.	10 Geo. I.	10	13	287
5l. per lb. roasting coffee for sale any where, but at roasting houses.	10 Geo. I.	10	33	294
100l. on trader neglecting or refusing to keep his day-books of entries,---or making false entries therein,---or not suffering officers to inspect them.	10 Geo. I.	10	35	295
50l. any person resisting officer seizing tea, &c.---or rescuing,---or endeavouring to rescue,---or destroying the package, after seizure.	10 Geo. I.	10	40	297
50l. or imprisonment for 3 months, for taking out permits without special direction in writing of the person, or known servant, from whose stock the goods are to be taken.	11 Geo. I.	30	10	305
20l. dealer refusing to swear to his entry-books,---or not attending with his books.	11 Geo. I.	30	12	306
200l. master of ship taking in foreign coffee in America,---or making false entry,---or forging certificate.	5 Geo. III.	24	4	347
50l. maker of chocolate (or for whose use made) not making weekly entry of all made in that time, (country six weeks.)	10 Geo. I.	10	17	288
20l. on seller of cocoa nuts selling less than 28lb.---or not entering the name of buyer in writing,---or refusing officer to see the account	12 Geo. I.	28	29	330
20l. person selling less than a quarter of a pound of chocolate,---or unstamped,---or not tied with the identical piece of thread,---or selling after thread is broke or opened.	32 Geo. II.	10	17	493
500l. counterfeiting stamp of chocolate,---or selling it with such counterfeit stamp, knowingly.	10 Geo. I.	10	22	290
500l. fixing papers with the stamp, on chocolate that has not paid the duty.	10 Geo. I.	30	13	307
100l. dealer in tea adulterating it.	11 Geo. I.	30	5	303
10l. dealer mixing any ingredient with tea, or having in his custody any thing in imitation of tea.	4 Geo. II.	14	11	343

PENALTIES on GLASS-MAKERS,

50l. maker not entering in writing, his name---and all places for making,---or keeping glass,---or materials mixed and prepared, and using the same.	19 Geo. I.	12	6	408
50l. maker using pots for preparing, or making glass, without notice.				
50l. beginning to charge the pots, without giving 12 hours notice of the precise time,---the true weight of the preparation,---and the species of glass.	19 Geo. II.	12	7	408
50l. maker not keeping just weights and scales,---or not assisting in weighing.	19 Geo. II.	12	10	409
50l. every person obstructing officer in executing this act.	19 Geo. II.	12	12	410
20l. maker neglecting to make entry monthly, (in country every six weeks) in writing, on oath of maker or servant, of the true quantity of metal and materials, mixed and used.	19 Geo. II.	12	13	410

PENALTIES under COACH ACT,

20l. person keeping coach, &c. for his own use, or of others, and not making entry,---and not renewing such entry annually, within 20 days after beginning to keep.	20 Geo. II.	10	5	426
20l. for letting post chaise to hire, before entered and marked.	20 Geo. II.	10	9	427
20l. letting coach, &c. to hire, without mark fixed thereon,---or taking off the mark	20 Geo. II.	10	10	427
20l. letting out carriages kept for sale, or using them, except in place of a like carriage then mending.	21 Geo. II.	10	12	427

PENALTIES on PLATE OWNERS,

20l. neglecting to make entry of plate,---and to renew such entry annually.	29 Geo. II.	14	4	474
20l. person concealing silver plate, to defraud the duty.				

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PENALTIES on PERSONS SELLING PLATE,

- 20l. persons selling plate without a licence, to be renewed annually.
- Forging stamp for marking plate, felony without clergy.

PENALTIES on OFFICERS,

- 10l. on officer, not attending the excise-office each market day.
- 10l. on officer taking a bribe; to be heard summarily, before two justices, on proof by two witnesses.
- 50l. if officer is convicted before one justice, of neglecting to seize forfeited vessels, horses, &c.
- 500l. and incapacity, if officer makes collusive seizure of foreign goods.
- 500l. and incapacity, conniving at the importation of French brandy, or concealing it when discovered.
- 50l. and incapacity, if officer stamps foreign cambricks with English stamp.
- 200l. if officer refuse to deliver up to the commissioners, on demand, the seal for stamping cambricks.
- 100l. on warehouse-keeper, delivering coffee, tea, &c. contrary to his duty.
- 100l. on warehouse-keeper, delivering rum from the warehouse contrary to his duty.

PERJURY, vide AFFIDAVIT.

PERMITS,

- All spirits carried coastwise, from one part of this kingdom to another, without permit, --- seizable by officer at port where brought in.
- Brandy, above a gallon, found carrying without permit, by land or water, --- forfeited with cask.
- Officers to give permits gratis, to buyers of brandy in entered places.
- Brandy, (though less than a gallon) found in custody of a retailer, or other person for his use, without permit, --- forfeited and cask.
- Sweets, sent without permit, --- forfeited and cask.
- Coffee, tea, chocolate, or cocoa nuts, above 6lb. forfeited, if found carrying without permit.
- Permit with coffee, &c. --- must express the time, for which to be in force.
- Permit must accompany tea, &c. delivered out of the warehouse.
- Permit, taken out by any person, and the commodities not really sent within the time expressed, --- or the permit not returned within that time, --- forfeiture of treble value, --- and if not a sufficient decrease, officer may seize a like quantity.
- For removing coffee, tea, &c. brandy, &c. only to be taken by the special direction, in writing, of the person out of whose stock to be removed, --- 50l. for every such offence, or in default of payment, --- three months imprisonment.
- To accompany rum, delivered out of the warehouses.
- Necessary, to remove exciseable goods seized by custom-house officers, --- for if no permit, --- re-seizure.

PHYSICIANS, vide APOTHECARY.

PILLORY,

- Sellers of silks, calicoes, &c. printed, painted, &c. with counterfeit stamp, --- on conviction, to forfeit 100l. --- and to stand in pillory for two hours.
- Persons bribing, or procuring, officer to stamp cambricks, contrary to this act, --- forfeits 100l. --- and to be set in the pillory two hours.
- Tanners heating their leather with any unkind heat, to stand in the pillory, three successive market days.

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PIPES, vide VESSELS.

PLATE,

	YEAR & REIGN.	Cha.	Secl.	Page
— All persons, natural and corporate, owning, using, having, or keeping, any quantity of plate, must pay duty.	29 Geo. II.	14	1	473
— Entry to be made within 20 days after beginning to own, &c. --- of the number of ounces, wherefoever the plate or any part is kept, --- of the parish where party lives, --- and for whose use or account.	29 Geo. II.	14	3 4	474
— Such entry to be renewed annually, (payment to be made at time of entry) within 30 days after commencement of each year, --- 20l. each neglect.	29 Geo. II.	14	4	474
— Persons concealing any plate, with intent to defraud, --- 20l.	29 Geo. II.	14	4	474
— Fresh notice not necessary for additional plate, acquired since last entry, and within that year for which payment was made.	29 Geo. II.	14	5	474
— Payment made before information laid, or prosecution begun, penalty is discharged; though the entry not strictly within time.	29 Geo. II.	14	6	475
— Pledged or deposited, the person with whom left not chargeable, if he does not use it, --- but the real proprietor must make entry and payment.	29 Geo. II.	14	7 8	475
— Plate for religious worship, and used only there, not chargeable.	29 Geo. II.	14	9	475
— Stock in trade, of dealer in plate, not chargeable, unless such dealer uses it in his family.	29 Geo. II.	14	10	475
— Person, having made payment, dying within the year, the person in whom the property shall immediately vest, is not chargeable for the remainder of that year.	29 Geo. II.	14	11	475
— The name, stile, and title of the owner, --- the N ^o . of oz. --- name of parish of the owner, --- to be entered in a register by the officer.	29 Geo. II.	14	12	475
— The receipt how to be worded.	29 Geo. II.	14	12	476
— Prosecutions for duties to be in superior courts, --- but for penalties may be heard summarily as in other cases.	29 Geo. II.	14	13	476
— If corporation are sued, --- summons and proceeding to be against chief officer, but the warrant to be against the goods and chattels of the body corporate.	29 Geo. II.	14	13	476
— Sale to be made of distress, if not redeemed within 14 days. (N. B. No mitigation is allowed in the case of plate duty.)	29 Geo. II.	14	13	477

PLATE LICENCES,

— No person to trade in gold or silver plate, by himself or others, publicly or privately, without licence, to be granted by two commissioners, (in country by collector and supervisor) to pay 40s. at time of taking out such licence, --- on penalty of 20l.	31 Geo. II.	32	3	484
— Licence to be renewed annually, ten days before expiration of 12 calendar months after first licence, and to pay 40s. annually, --- neglect 20l.	31 Geo. II.	32	4	485
— Person using the trade of selling plate, or any goods composed of gold or silver, or any goods or wares in which gold or silver is manufactured, --- or selling gold or silver, or any such goods by auction or commission, deemed traders, and to take out licences.	31 Geo. II.	32	6	485
— One licence sufficient for partners in one house.	31 Geo. II.	32	7	485
— Licence, to persons who shall use such gold or silver in shops, only authorizes to sell in the house where party lived at the time of taking out such licence, or in booths and stalls at fairs or markets.	32 Geo. II.	24	6	498
— No drawback on silver plate, (<i>gold not mentioned</i>) whether imported or manufactured here, on the exportation thereof, --- but the drawback on the exportation of gold or silver lace, thread or fringe, payable as before this act.	31 Geo. II.	32	9 10	486 486
— Persons trading in gold or silver lace, thread or fringe, need not a licence.	31 Geo. II.	32	10	486
— Penalties to be heard in superior courts or summarily, and may be mitigated.	31 Geo. II.	32	11	486
— Forging the stamp on plate, --- death.	32 Geo. II.	24	8	499
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PLATE LICENCES,

- No person selling any quantity of gold, not exceeding two penny weights in any one separate and distinct piece of goods,-- or not exceeding five penny weights of silver, in one separate and distinct piece, --- bound to take licence.
- Persons trading in gold or silver plate, or goods in which gold or silver is manufactured, and selling any piece of plate or goods, or any ware in which the quantity of gold shall be two oz. or upwards, or of silver 30 oz. or upwards, --- must have an annual licence, and must pay 5l. for such licence, --- selling without, 20l.
(N.B. Persons selling goods or plate, containing only between 2 penny weight and 2 oz. of gold, --- and of silver, between five penny weights and 30 oz. --- need only a 40s. licence.)
- Every pawnbroker, by himself or by others, trading in, or selling any gold or silver plate, or any goods or wares in which any gold or silver is manufactured, must have a licence, and pay 5l. --- neglecting forfeits 20l.
- Every refiner of gold or silver, to take such licence and pay 5l. --- neglecting forfeits 20l.
- Persons having a 40s. licence, upon payment of 3l. more, may for the remainder of that year, vend and sell as if he had had a 5l. licence at first.

POOR of the PARISH,

- In what cases to have the whole, or part of the forfeiture recovered for offences against excise acts.

POST CHAISE, when exempted from payment of coach tax.

- Owner not entring, and marking his chaises forfeits 20l.

PORTERS, or other persons employed in carrying run goods, and upon whom, or in whose custody the same shall be found, knowing the same to be run, shall, upon conviction, on oath of one witness, before one or more justices, forfeit treble the value.

POWDER, vide HAIR-POWDER,

PROBABLE cause to suspect selling liquor without licence, sufficient evidence for justice to issue his summons for the party, and the witness to appear, and if witness neglect he shall forfeit 10l.

- Cause of seizure certified by judge, on information of seizure of run goods, --- claimer, though he have a verdict, shall have no costs.

PRISON, vide GAOL,

- Persons there, (for want of bail under a capias) upon information exhibited upon any penal statute relating to the revenue, neglecting to appear and plead to information, (delivered to them or to the gaoler) for one term, --- judgment may be had by default, and execution against their bodies, if money not paid, and against the real and personal estate, though the party continues in prison for the money so to be recovered against them.

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PROOF, vide ONUS PROBANDI, WITNESS.

- Of bribing an officer must be by two witnesses, before two justices, or the chief magistrate of the place where offence committed.
- Of sale, not necessary, in order to convict distiller of refusing officer admittance to gage.
- That brewer did carry out before duty paid, not necessary on informer's part, on information for not suffering officer to stay till whole guile carried out.
- What is sufficient, of keeping excise-office, or of being an officer.
- That duty has been paid, lies on the claimer of foreign goods seized.
- That duty has been paid for coffee, &c. seized; --- or that it was condemned, --- lies on the claimer.
- That duty has been paid, and certificate obtained, for removal of tobacco seized, lies on the claimer.
- That duty has been paid, for soap, candles, or starch seized, lies on claimer.
- Of entry of liquor, on oath of officer, is conclusive evidence of actual sale, so as to warrant a conviction before a justice.
- Of the manner of seizure, not necessary on informations, but trial to proceed without any enquiry into the fact, or manner of seizure.
- What amounts to proof of selling liquors without licence.
- Certificate of clerk of the peace, is evidence to prove a person convicted of retailing exciseable liquors without licence.
- That corn could not lie so close, without being forced, is conclusive against maltster.
- Where cambrick was manufactured, lies on claimer after seizure.
- That duty of starch seized has been paid, lies on claimer.
- Reputation of being an excise officer, and acting as such, is conclusive that he is such.
- Officer finding materials, or utensils for making candles, in unentered places, how far evidence to convict of actual making, and to subject the party to 100l. penalty.
- Officer finding candles at a chandlers, of which he had no account, the chandler must prove duty paid, --- or if bought, must prove he gave six hours notice before he bought them.

PROSECUTION for offence against excise laws, may be laid in the county where the offender is found, though the offence be committed within another jurisdiction.

QUAKER's affirmation, (in the form prescribed by 8 Geo I.) shall be allowed in all cases, where by act of parliament an oath is allowed, authorized or directed, though no particular provision be made for the purpose in such act, --- but no quaker is qualified or permitted by this act to give evidence in any criminal cases.

RECEIVERS of RUN GOODS, vide SMUGGLERS, --- FOREIGN GOODS.

RECOGNIZANCE, vide LICENCE, --- RETAILERS of BEER.

RESCUE, vide SMUGGLERS, --- FOREIGN GOODS, --- TRANSPORTATION, --- RETAILERS of SPIRITUOUS LIQUORS, --- OFFICER.

RETAILER of BEER, ALE, &c. and VICTUALLER, --- vide BREWER.

- Must make monthly entry of all retailed in that month, --- 40s. penalty.
- Not paying duty within a month, forfeits double value of duty.
- Must pay the duty before he can take any beer from common brewer.
- Refusing officer to enter all places used or belonging to him, and carrying beer out after warning, --- forfeits 15l.

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RETAILERS of BEER, ALE, &c.

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— To have copy of return of gage in writing.	12 Car. II.	23	19	16
— Selling beer at fairs only, and satisfying the duty, is not bound to make entry.	12 Car. II.	24	33	22
— May compound, by leave of commissioners or sub-commissioners for the duty.	12 Car. II.	23	25	17
— To be charged for all worts missing, as for a reasonable proportion of beer.	12 Car. II.	24	39	23
— If his worts are charged warm, to be allowed $\frac{1}{10}$ for waste.	12 Car. II.	23	26	17
— Erecting, setting up, altering, or enlarging any tun, copper, &c. without notice, and using them, forfeits 50l.	1 W. & M.	24	41	23
— Having private or concealed places for keeping beer or worts in cask, --- 50l.	1 W. & M.	24	5	40
— To have copy of gage in writing, at the time of taking the gage, containing the quantity and quality of the beer.	1 W. & M.	24	7	40
— If overcharged how to be relieved.	15 Car. II.	11	1	27
— Using melasses, how punished.	1 W. & M.	24	11	41
— Must sell by stamped or sealed measures, under several penalties.	15 Car. II.	11	1	27
— Stamped measures to be provided by collector of excise in every town, and to be stamped by the mayor.	1 W. & M.	24	12	42
— May send out beer, &c. in other measures, if first measured in standard measures.	1 W. & M.	24	13	42
— Corrupting officer forfeits 10l.	1 W. & M.	24	17	43
— Information against him for offence, must be laid within three months.	10, 11 W. III.	21	34	82
— Whether liable to prosecution, for raising the price of beer to a reasonable degree.	12 Q. Ann.	2	32	218
— Concealing beer or worts, not gaged, from sight of the officer, 20s. per barrel.	11, 12 W. III.	15	1	84
— Mixing strong with small, after gage taken, --- 20s. per barrel.	11, 12 W. III.	15	2	84
— After receiving beer from the common brewer, mixing strong with small, in any vessel of three gallons or more, forfeits double duty of the strong per barrel.	11, 12 W. III.	15	3	84
— Mixing strong beer or worts with small beer or worts, or with water, after gage taken, --- 50l. penalty.	11, 12 W. III.	15	5	85
— How to be licenced by the justices; and when licence to be granted.	11, 12 W. III.	15	7	85
— Victualler cleansing or carrying out any part of his guile, before whole brewed off, without notice, --- forfeits 40s. per barrel.	15 Car. II.	11	16	31
— Not permitting officer to stay till whole guile carried out, forfeits 20l.	1 W. & M.	24	16	42
— Victualler using broom, wormwood, or other bitter ingredients, to serve instead of hops, forfeits 20l. --- except to make broom or wormwood beer.	12 Car. II.	23	21	16
— Victualler, suspected by justices of selling without licence, justice may summons him, and also the excise officer, touching the manner of surveying him, --- and if it appear that he is under survey, and not entitled to allowance as common brewers, --- such person shall be deemed a retailer, as if the retailing had been proved by two witnesses.	2 Geo. III.	14	1	542
— Disabled to sell ale by conviction, is also disabled to sell spirituous liquors.	15 Car. II.	11	12	30
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RETAILER of CYDER and PERRY, vide CYDER,

— Of cyder, may compound for the duties with the commissioners of excise.	12 Car. II.	23	26	17
— Retailing cyder, without making entry of all retailed in each month, --- penalty 20s. by each statute.	12 Car. II.	24	41	23
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RETAILER of CYDER and PERRY,

Refusing officer, by day, (or night with constable) entrance, into all places belonging to, or used by him, to take account of the cyder, --- forfeits 15l.

Every person selling bought cyder or perry, --- or cyder, &c. made from bought fruit, --- by the hoghead, or greater or less measure, --- deemed a retailer of such liquor, and chargeable with the duties.

Every person selling cyder or perry, in less quantities than 20 gallons at one time, whether from fruit of his own growth, or from bought fruit, --- is deemed a dealer and retailer.

RETAILER of SWEETS.

All such who sell to be drank in their houses, must be licenced by two justices, and must keep public house, inn, or coffee-house, --- If otherwise, the licence is void.

RETAILERS of SPIRITUOUS LIQUORS, see LICENCE, — BRANDY.

To be licenced by justices as alehouse-keepers are.

Cannot receive the quantity of one gallon of spirituous liquors without permit, on pain of forfeiture.

Receiving spirituous liquors without notice and certificate into any entered place, forfeits liquor, cask, and 20l.

Offering to sell foreign or british spirits, except in an entered place, forfeits liquor and cask, and 40s. per gallon.

Having more than 6lb. of tea, coffee, or chocolate in his custody, or in the custody of others for his use, is deemed a dealer therein.

Hawking about the streets, — or upon the water, — or in any place other than the dwelling-house of the person selling, — 10l. penalty, — and may be heard summarily before one justice, within one month after offence committed.

May be convicted summarily by justice; and refusing to pay to be committed for two months.

None to retail spirituous liquors publickly or privately, in less quantities than 2 gallons, without taking licence at least ten days before selling.

Must 10 days before he offers to sell, make particular entry in writing, of all places used for keeping, or retailing, and of the quantity of liquor therein, — forfeiture of liquor, and 40s. per gallon for all concealed, — and 20l. for not entering the places.

Not to bring in any spirituous liquors into such entered place without notice, — 20l. forfeiture, and liquor and cask.

Retailers convicted, and not able to pay the penalty, the persons who apprehended them to be rewarded.

Increasing spirituous liquors, after account taken, by any liquor, forfeiture of the liquor so mixed, and 40s. per gallon.

Hindering officer from entering by day (or night with a constable) all places used by him for keeping spirituous liquors, and to taste, or otherwise take account, — retailer so obstructing forfeits 50l.

Persons who pay servants wages in spirituous liquors, — or shop keepers who give away spirituous liquors, — deemed retailers, — and forfeit 20l.

Proof of making entry with officer of excise, is sufficient evidence of selling, — without proving actual sale.

Persons occupying houses or places where spirituous liquors are sold with their privy in less quantities, than two gallons, — are deemed retailers.

Who may retail spirituous liquors with licence, and who may not.

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REWEIGHING

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REWEIGHING, vide TANNER.

RIBBANDS and SILKS though less than half yard in breadth how to be charged.

RUM, vide BRANDY.

Imported in cask less than 20 gallons forfeited, --- unless it appear to principal officer of the customs, at port of importation, to have been imported for ships use, or by merchant without fraud, and in such case it may be admitted to pay duty.

Imported into Great Britain, in any vessel of 50 tons or under, except for use of the seamen belonging to and on board, --- rum and ship, with tackle, &c. forfeited.

Imported in any vessel of 100 tons or under, except for the use of the seamen then on board, and belonging to such ship, forfeited, with the ship or value thereof.

But if it be rum of British plantations, it may be imported into this kingdom, in ships not less than 70 tons burthen.

No rum to be imported into Great Britain, in any vessel or cask not containing 60 gallons at the least, excepting only for the use of the seamen then belonging to and on board the ship, not exceeding two gallons for each seaman.

But rum, the produce of his majesty's dominions in America, coming directly from thence, in small casks, without fraud or concealment, for private use, and not as merchandize, may by leave of commissioners of customs, be admitted to entry, and duty may be paid.

And the package forfeited, if found in cask less than 60 gallons, in any vessel at anchor, or hovering within two leagues of the shore, or discovered so to have been.

Imported in any cask not containing 60 gallons at the least, cannot be entered or reported for exportation, or exported to foreign parts, --- and such entry or report is null.

Not to be shipped from the plantations, but on security given not to land it in the Isle of Man, under the like penalties as by 12 and 25 Car. II.

RUM, or SPIRITS of SUGAR PLANTATIONS,

Or spirits of the produce or manufacture of the British sugar plantations, may be warehoused, upon security given to pay the duty as soon as sold, if not sold within six months, the duty to be paid at the end of such six months, --- the duty to be according to the gage when put into the warehouse.

If duty not paid at end of six months, the rum to be sold to satisfy the duty.

The rum so warehoused not to be sold for the duty, till 12 calendar months.

If landed before duty secured, --- or without a warrant, --- or without the presence of an officer, --- forfeited or the value.

Before landed, a mark to be set on every cask, specifying the proprietor, and quantity of rum. --- The warehouse-keeper to keep a particular account of all brought in and carried out, --- the day and time when, --- and the persons name to whom.

Account to be sent to commissioners at end of six months, of the quantity remaining in warehouse, and to whom belonging. --- If officer suffers the rum to go out of the warehouse before duty paid, --- forfeits 100l.

To be delivered out, on producing certificate, signed by collector, that duty is paid, and specifying the quantity to be delivered out, --- then to go with permit.

Not to be taken out of warehouse, in less package or cask than 20 gallons, --- unless it was for use of seamen in the voyage.

Two locks and keys to each warehouse, --- one for proprietor, --- one for officer, --- proprietor with officer, (who is to attend at all reasonable hours) may view, examine, and receive his rum out of the warehouse, --- (not less than 20 gallons.)

In the warehouses to be subject to all laws of custom and excise.

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RUM, or SPIRITS of SUGAR PLANTATIONS,

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(Or spirits) from British sugar plantations, deposited as by 15 Geo. II. ch. 25, if exported, is freed from all duties of custom and excise.	33 Geo. II.	28	1	520
Before delivery out of the warehouse, bond to be given in double the value of the duty of excise and of the goods, that it shall be landed at place specified in the bond, and at no other place whatever.	33 Geo. II.	28	3	520
Exporter, before taking out, to deliver to warehouse-keeper and to excise officer there, a certificate that security is given, --- and warehouse-keeper and excise officer to give a certificate, expressing the quantity delivered, --- the size, contents, and marks of package, --- the quantity at time of landing, --- the name of proprietor, --- the day and time when, and to whom delivered, --- and this to be produced to officer attending the shipping.	33 Geo. II.	28	4	521
On oath, (that the rum is to be exported, as merchandize to be spent beyond seas) before two commissioners or two justices, and producing a certificate from port officer of the quantity, --- and that it was proof spirit, --- and producing the certificate that came from the warehouse, --- and that all the rum therein mentioned is shipped, --- the bond to be delivered up, --- If part only is shipped, that part to be indorsed on the bond, --- and the bond to be delivered up when the rest is shipped for exportation, --- officer to mark the casks, and to take samples.	33 Geo. II.	28	5	521
Rum not to have drawback, if shipped in any ship of less burthen than 100 tons, (vide 6 Geo. III. ch. 46.) --- or in cask less 100 gallons, --- or if from other port but that of importation.	33 Geo. II.	28	6	522
So much of the above act, as requires the rum or spirits to be proof, is repealed.	8 Geo. III.	25	7	648
May be exported from this kingdom as merchandize to Africa, Ireland, and Newfoundland, in vessels not less than 70 tons, --- and such rum may be imported, in vessels not less than 70 tons burthen.	6 Geo. III.	46	3	627
The quantity to pay duty, is to be taken as by the gage at time of landing.	33 Geo. II.	28	7	522
Concealed (after delivery for exportation, and before shipping) from public view, --- Or not shipped within 12 hours after delivery, --- or if cask opened, or any taken away, or the quality altered, --- liquor and cask forfeited, and the bond to be put in suit, unless the commissioners see cause to forbear.	33 Geo. II.	28	8	522
Exportation bond not to be delivered up, (unless commissioners see cause) till certificate of the rum landed at the port of delivery, as directed by 33 Geo. II. ch. 9. sec. 9.	33 Geo. II.	28	9	522
If not shipped, bona fide, or if relanded in Great Britain, Guernsey, Jersey, &c. (unless by distress) forfeited and package, and the person so relanding, or aiding, or concerned in unshipping, --- or to whose hands it come, --- or by whose privity it is relanded, --- forfeits double duty, --- and the package, vessels, boats, horses and carriages, made use of in landing, removing, or conveying the same, seizable by officers of customs or excise, --- the master of the vessel conniving, to be imprisoned for six months, over and above former penalties.	33 Geo. II.	28	10	523
If package altered after shipping, and before it comes to the port of discharge, the master of ship forfeits, 100l.				
The exporter to give notice to officer in writing, five days before shipping, --- expressing N ^o . of casks, and the quantity of spirits.				
Officer to mark every cask before delivery from warehouse, or after, and to take a sample, (not exceeding a pint in the whole) out of each cask, paying the market price, if it is demanded.	33 Geo. II.	28	11	523
Putting on board without such notice, or obstructing officer in marking the cask, or in taking such sample, --- 100l.				
If altered (after put on board) in quantity or quality, after officer has examined it, --- forfeited and package, --- the person altering forfeits 100l. --- and no drawback to be allowed for the same.				

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— Brought from British colonies. --- The master must at port of discharge, at the time of reporting his cargo, deliver a certificate from the officer in the colony, and make oath that the goods reported are the same as mentioned in the certificate, --- forfeiture 100l.				
— If no certificate produced, or that the rum doth not agree therewith, the rum to pay duty as foreign, --- but if it really appears to the commissioners of the customs to be rum of the british plantations, and that no fraud was intended, this law not to be put in force.	4 Geo. III	15	21 22	590
— Thirty thousand gallons of british plantation rum may by licence from commissioners of customs be exported to the Isle of Man annually, and have the same drawback as if sent to Ireland.	7 Geo. III	45	9	(631)
RUMMAGE, vide OFFICER, — SHIP.				
RUSHLIGHT, vide CANDLE,				
— Made by any person to be used in their own houses, and not to be delivered out, or made for sale, and only once dipped in grease or kitchen-stuff, and not in melted tallow; not chargeable with duty.	9 Q. Ann.	6	15	128
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SALVAGE of ships in distress.	12 Q. Ann.	18	2	234
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SAMPLES of spirituous liquors, how and in what manner, to be taken by officers of excise.	31 Geo. II.	36	8	490
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— Officer of excise may take samples of low wines or spirits, feints, or spent wash, paying 10s. per gallon for spirits and low wines, — and 1s. per gallon for feints or spent wash, — if obstructed by distiller, or servant, distiller to forfeit 50l.	24 Geo. II.	40	19	451
— Of hairpowder may be taken by officer from starch maker, paying a reasonable price for it, — if obstructed maker forfeits 20l.	4 Geo. II.	14	9	343
— Officer may by order of the commissioners of excise take samples of wash, low wines, or spirits made for exportation, to try the proof, and then to be returned to the distiller.	2 Geo. III	5	10	534
— If spirits for exportation cannot be secured in the proper warehouse the same day they are distilled, the officer is to take samples.	2 Geo. III	5	14	536
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SCALES and WEIGHTS,				
— Chandler to keep sufficient scales and weights; and permit and assist officer in weighing, — 10l. penalty for either offence.	8 Q. Ann.	9	11	120
— Tanners to keep just weights and scales at their yards, or places of drying, and to permit and assist in weighing; and to bring the hides and skins to the scales, — penalty 50l.	9 Q. Ann.	11	18 26	139 141
— To keep sufficient and just scales and weights at their drying places, for reweighing hides and skins; and to assist in reweighing, and to bring to the scales, — 50l.	5 Geo. III	43	24	598
— Soap-maker to keep just and sufficient scales and weights, at the places where he makes; and to permit and assist the officer, — penalty 10l.	10 Q. Ann.	19	13	161
— Starch-maker to keep sufficient and just scales and weights at the place where he makes; and to permit and assist officer, — penalty 10l.	10 Q. Ann.	26	16	197
— Wire-maker to keep sufficient and just scales and weights at the place where he makes; and to permit and assist officer, --- penalty 10l.	10 Q. Ann.	26	54	203
— Hop-planter to keep at his ousts, and places of keeping, sufficient and just scales and weights; and permit the officer to use them. (N.B. not said must assist), --- penalty 20l.	6 Geo. I.	21	26	268
— Coffee, tea, &c. dealers to keep sufficient and just weights and scales; and assist the officer, --- penalty 100l.	10 Geo. I.	10	12	286
— Glass-maker to keep sufficient and just weights and scales where they make; and assist officer, --- penalty 50l.	19 Geo. II.	12	10	409

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SEAL SKINS, vide LEATHER.

SEAMENS WAGES, vide WAGES.

SEARCH, vide OFFICER, --- WARRANT, --- SHIP.

SECURITY, vide CLAIMER.

SEIZURES, vide FOREIGN GOODS, --- OFFICER, --- HORSES

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Of distillers concealed vessels whether claimed or not.	10, 11 WIII.	21	23	81
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Of brandy, or other spirituous liquors, how to be sued for, and condemned summarily.	5 Geo. I.	11	24	256
Of horses, carriages, &c. how to be condemned summarily.	6 Geo. I.	21	20	264
Of brandy, rum, &c. may be made by excise officers.	8 Geo. I.	18	16	276
Excise officers may seize exciseable liquors, and coffee, tea, &c. on ship board, as custom-houses officers may do.	8 Geo. I.	18	24	277
Prohibited goods offered to sale, may be seized by officer, or by party to whom offered to sale.	11 Geo. I.	30	1	302
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Tea and coffee seized when, and where to be sold.	11 Geo. I.	30	20	309
Forfeited goods seized by officers, how to be proceeded against.	12 Geo. I.	28	1	325
Of vessels, boats, horses, or carriages, how their valuation to be found by persons skilled, who are to return the value on oath to the justices.	12 Geo. I.	28	1	325
In what cases seizures of exciseable goods by custom-house officers, may be resealed from them, by other officers.	12 Geo. I.	28	16	327
In trials of seizures, the court to proceed on the merits, without any enquiry of the fact, form, or manner of making the seizure.	12 Geo. I.	28	6	326
On suspicion, soap, candles or starch may be seized in any ship; or carrying in any carriage; and also all the carriages, horses, boats, &c.	9 Geo. II.	35	34	374
Of soap, candles, or starch so made, to be determined summarily	23 Geo. II.	21	30	437
Made by ships of war, to be divided as the crown shall direct.	23 Geo. II.	21	31	437
Of exciseable foreign liquors, for not being reported within 30 days, to be sold to pay the duty, and officer to be rewarded, not exceeding 2s. per gallon.	23 Geo. II.	21	37	439
Not answering the expence of condemnation and sale, officer how to be rewarded.	3 Geo. III.	22	4	568
If on trial, on information, after seizure of any ship or goods as prohibited and uncustomed, a verdict shall pass for the claimer, if it shall appear that there was probable ground for seizure, the judge shall certify it, and defendant not be intitled to costs.	8 Geo. III.	25	8	649
Of goods forfeited by 5 Geo. III. ch. 43. or by 9 Geo. 2. ch. 35. on board any ship, if the officer who seized does not seize and prosecute the ship, on board which the goods were found, — or if officer shall seize any goods which shall have been unshipped, or carried contrary to law, and shall not seize the boats, horses, or other cattle used in conveying, removing, carrying on such goods, — and shall not discover the persons concerned in unshipping or removing such goods, so that they may be punished, officer to have but a third.	3 Geo. III.	22	3	567
Of foreign goods by officer collusively, 500l. and disability, unless he bring his accomplice to conviction, within two months after offence committed.	19 Geo. II.	34	16	423
SELLER of spirituous liquors not to act as a justice of peace in excise acts, relating to spirituous liquors.	5 Geo. III.	43	41	604
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SHEEP SKINS, vide LEATHER.				
SHERBET, none to sell it without order first obtained at sessions of the peace, certificate being produced at sessions, that security is given to secure the duties, — penalty 5l. per month selling without licence.	15 Car. II.	11	15	31

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SHERIFF, on request of follicitor of excise, to grant warrants to such persons, as shall be named by such follicitor, to arrest persons prosecuted for any offence against the excise laws.

SHIPS of WAR liable to all searches and rules, as merchant ships are subject, except victualling bills and entering.

The quantity of beer taken for ships crew, is to pay duty.

In distress—sheriffs and mayors empowered to summon persons to assist, &c.

Under 15 ton, importing any foreign spirits into any port or creek, except only for the use of the seamen, (not exceeding one gallon each man) ship, tackle, furniture, and apparel, or the value forfeited.

Of 15 tons or under may be condemned summarily by two justices near the place where seized.

Under 30 ton, importing foreign spirits (as above) forfeited.

Under 40 tons, so importing foreign spirits, (except two gallons for each seaman) forfeited, and may be burnt or used at discretion of commissioners.

Under 50 ton, so importing foreign spirits, (except two gallons for each seaman) so if found at anchor,---or hovering within the limits of any port,---or within two leagues of the shore---ship, &c. (or value) and liquor forfeited.

Under 50 ton, arriving from foreign parts, having 6lb. of tea on board, or foreign spirits in casks under 60 gallons (except two gallons for each seaman) found at anchor,---or hovering within the limits of any port,---or discovered so to have been, ---and not proceeding directly on her voyage, unless in distress, of which immediate notice to be given, ---tea, &c. forfeited,---and the ship also forfeited.

Coming from foreign parts and having on board 20lb. of coffee, or any goods whatever liable to forfeiture upon importation, if found at anchor or hovering within the limits of any port, or within two leagues of the shore, or discovered to have been within the limits of any port and not proceeding on her voyage, unless in case of necessity (of which immediate notice to be given) if not exceeding 50 ton, forfeited.

So if tobacco, snuff, &c. is forfeited by 24 Geo. II. c. 41.---the ship is forfeited if of 50 tons,---and may be burnt or used at discretion of commissioners.

Of 100 tons importing foreign spirits, except two gallons each seaman, forfeited, with tackle, &c. or the value thereof.

Of 70 tons, may import rum of british plantations into this kingdom.

Any ship landing foreign hops in Great Britain, before entry and payment of duties, or before warrant signed by proper officer---forfeited.

Any ship, vessel, or boat, taking any foreign goods in at sea, within 4 leagues of shore, (whether within limits of port or not) without duties paid, if under 100 tons is forfeited.

Vessels or boats, used in landing soap, starch, or candles, imported in less package than 224lb.---forfeited.

Liable to be burnt or used, no writ of delivery to be granted out of exchequer, unless prosecutor delay three terms---and even then not without good security in double the value to return it upon condemnation.

Ships, vessels, boats, or goods claimed in exchequer, the claimant must give security in the penalty of 60l. to answer the costs.---In default thereof in due time as by course of the court,---condemnation to follow.

Landing goods at Isle of Ferro which was entered for other places to obtain drawback, seizable by custom and excise officers.

Carrying spirits to Isle of Man, not directly sent from Great Britain, forfeited with apparel, tackle, &c.

And goods forfeited if foreign spirits are in less cask than 60 gallons, or the ship less than 100 ton burthen, if exported from Isle of Man, or carrying coastwise in the said island.

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SHIP of any size, having prohibited goods on board, found at anchor, or hovering within three leagues of the shore of Isle of Man,---or discovered so to have been, (unless in case of necessity and notice, &c.)---forfeited.

— If hovering on the coast of Great Britain or Ireland, having goods on board, prohibited to be brought from Isle of Man into Great Britain, forfeited.

— Ship seized under this act, how the goods on board not seizable are to be disposed of.

— And furniture forfeited, if found within limits of port in Great Britain or Ireland,---or discovered so to have been,---having foreign goods on board brought from the Isle of Man.

— Ships, vessels, or boats forfeited by any excise act, may be seized by officers of excise, as they are by officers of customs.

— Ships (any whatsoever within limits of ports of this kingdom) may be rummaged by excise officer for tea, &c. and exciseable liquors.

— Vessels or boats, employed in relanding british spirits shipped for exportation, forfeited.

— Coming from foreign parts, and having cambrick or french lawn (and no licence) if found at anchor,---or hovering within the limits of any port,---or within two leagues of the shore,---or discovered so to have been, and not proceeding, (wind and weather permitting, unless in case of unavoidable necessity, of which notice immediately to be given) the goods and package, and ship, or the value, forfeited, and seizable by officer of customs or excise.

— Or coasting vessels may be rummaged and searched by excise officers, if obstructed 100l. penalty.

SHOES, vide **LEATHER**.

SILKS PAINTED, vide **CALLICOES**.

SILVER LACE, vide **WIRE**.

SMUGGLER, vide **FOREIGN GOODS**.

Who are deemed such.

— Harboured knowingly by publicans after capias returned, —or who, having been in prison for having abused or obstructed officers in execution of their office, or for any offence against the laws of excise, shall have escaped, — or who after conviction shall fly from justice, --- forfeiture 100l.

— May be opposed by officer force with force, and officer bailable, if he kills the other.

— Opposing or resisting officer in seizing or securing brandy seized, --- or by force rescuing it when seized, --- or attempting so to do, --- or staving the cask, --- the party offending forfeits 40l.

— Opposing or resisting officer in seizing or securing coffee, tea, &c. --- or by force rescuing it when seized, --- or attempting so to do, --- or staving or destroying the package wherein contained, --- the party offending forfeits 50l.

— In gaol for want of bail and arrested by capias, how to be proceeded against.

— Passing from the coast or within 20 miles of the coast (knowingly and wittingly) with goods run from any ship; and being more than 5 in company, —or carrying offensive weapons, — or wearing disguise —or forcibly hindering officer in seizing — on conviction to be transported for 7 years

— But discovering two accomplices within two months after offence and before his conviction, to have 40l. and be acquitted.

— Other persons discovering in 3 months after offence, to have 40l. over and above any other reward.

— Assembling armed with offensive weapons to run goods, or to rescue, being 3 or more, transportation or conviction for 7 years.

— Persons apprehending such, —or maimed in endeavouring to apprehend — or the executors of persons killed in such endeavour, — to have 50l. over and above any other reward.

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Two or more passing within 5 miles of the sea-coast, or of any navigable river with horse or carriage, having 6lb. of tea, or 5 gallons of spirits, and carrying offensive weapons, --- or disguised when so passing, --- or forcibly resisting or assaulting officer in seizing goods, or in execution of his duty, --- transportation on conviction, --- and the proof that duty is paid, to be wholly on defendant, --- the goods found are forfeited.	9 Geo. II.	35	13	367
Persons apprehending such, --- or maimed in endeavouring so to do, or dangerously wounded, --- and the executor and persons killed in so endeavouring, --- to have 50l. over and above any other reward.	9 Geo. II.	35	15	368
Persons discovering such, so that they be convicted, to have 50l. over and above any other reward.	9 Geo. II.	35	16	368
Lurking within 5 miles of the sea or navigable river, on information on oath, that there is ground to suspect that they are waiting to assist in running goods; one justice may send such to house of correction.	9 Geo. II.	35	18	369
Assembled armed with offensive weapons, to the N ^o of three or more for running goods, --- or rescuing them after seizure from officer, or persons employed by him, --- or the place where lodged by officer, --- or to prevent the seizing persons guilty of such offence, or being disguised when passing with such goods, --- forcibly assaulting or resisting officer in securing goods, --- to suffer without benefit of clergy.	19 Geo. II.	34	1	416
Every person maiming, or dangerously wounding any officer in his attempting to go on board any ship within limits of any port --- or shooting at, maiming, or dangerously wounding him when on board, and in the execution of his office, --- to suffer without benefit of clergy.				
How to be attainted, if he surrenders not after proclamation in gazette.	19 Geo. II.	34	2	417
Persons knowingly harbouring such offenders after proclamation, --- to suffer transportation for seven years.	19 Geo. II.	34	3	418
Officers wounded, in seizing run goods, or endeavouring to seize offenders against this act, by persons so armed, may sue the hundred, and may recover for beating, not exceeding 40l. --- for loss of goods not exceeding 200l. --- and if officer is killed his executor shall recover 100l. --- those damages to be levied as by 8 Geo. II. ch. 16.				
But notice of the injury to be given to two inhabitants of some village, town, or hamlet near the place, --- and examination on oath before a justice within 8 days after the fact, --- and hundred discharged if the offender be taken, and convicted within 6 months---and the action against hundred to be brought within one year after offence.	19 Geo. II.	34	6 7	419
Advertised in gazette and not surrendering, --- if apprehended by any person, 500l. to be paid him by commissioners of excise, --- and they to determine who are entitled to such reward and in what proportions.				
Offender (against whom no order of council has been made) discovering offender against whom order of council has been made, to be acquitted, --- and if he discover 2 or more, and cause them to be apprehended, and they be convicted, he to have 50l. for each so discovered and convicted.	19 Geo. II.	34	10	420 421
Persons maimed or wounded in apprehending, --- or endeavouring to apprehend, --- or pursuing such offenders, --- to have 50l. over and above other rewards, --- and if killed, the executor to have 100l.				
SNUFF, vide TOBACCO.				
SOLLICITOR of Excise may nominate to sheriff, persons to serve warrants on process for offences against the revenue of excise.	9 Geo. II.	35	32	373
SOPE MAKER for sale, or not for sale, shall not erect, alter, or use shop, boiling house, or other place for making or keeping soap, or boiling or keeping materials for soap, --- or use any vessel for boiling or making without notice, --- 50l. for each offence.	10 Q. Ann.	19	6	159

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SOAP MAKER charging any copper or utensil with materials for making, or filling out soap from them, but at stated hours, without notice, 20l.

— Maker within bills of mortality to make true entry on oath, by himself or servant, in writing, monthly, (in country in six weeks) of all made within that time, containing weight, and the quantity made at each boiling in the several weeks to which such entries relate, --- 50l. penalty.

— Maker to pay off the duty within four weeks (country six weeks) after such entry made, or ought to be made --- neglect double duty --- if carried out before payment after such neglect, double value.

— Maker must permit officer (on request) to enter by day (or night with constable) every place belonging to or used by him, and by any way to take account of all soap made, --- that report to be the charge, --- officer to have copy in writing, if demanded.

— Maker must keep sufficient and just scales, and assist officer in weighing. --- Neglect 10l.

— Maker must permit officer to take the account, by gaging, weighing, or otherwise, of materials in his possession, if any missing that were accounted on the last survey, to be charged as 14 gallons (besides lees) to a barrel of 256lb.

— Maker obstructing officer in executing the powers under this act, forfeits 20l.

— Maker removing (or suffering to be) from the place where made, before account taken, and 24 hours (2 days in country) notice, of intention to remove, 20l.

— Maker must keep soap not surveyed and accounted, apart from, soap surveyed and accounted for, 24 hours, (two days in country) after making, unless it is sooner surveyed by the officer, --- 5l. penalty.

— Maker, concealing soap or materials, to defraud the duty, --- forfeits 20l,

— Maker, fraudulently concealing, (or causing so to be) soap or materials, with intent to defraud, forfeits the soap, &c. and 500l.

— Maker, must give 12 hours (in country 24) notice, before he begins to work upon any making of soap, of the particular time, and hour, --- if he begins without, 50l.

— Maker, putting lees into the utensil, commonly used for making soap, is such a beginning to work, as subjects him to the above penalty of 100l.

— Maker, not beginning within six hours, (12 in country) after such particular time and hour mentioned in notice, must repeat notice, or he incurs the penalty.

— Maker of hard soap, must at his own expence, affix wooden covers (to be approved by supervisor) to every copper or utensil for making or boiling hard soap, and the coppers and the covers, and the pipes that convey the lees from the copper, &c. --- must be locked and sealed by the officer, as soon as the fire is damped or drawn from under it, whenever any thing of a soapy quality is left therein.

— Officer to find the locks and fastnings, at expence of soaper.

— Maker of hard soap, desirous to light fire, must give 12 hours (country 24) notice, and officer is to attend to unlock the covers.

— Maker of hard soap, presuming to make before covers provided, --- or refusing to pay for the locks and fastnings, --- or by any art or contrivance opening such vessels, after secured as aforesaid, --- or shall wilfully break or damage such lock or fastning, or seal, --- 20l. each offence.

— Maker of hard soap, not to light his fire under a copper on any pretence, without 12 hours (24 in country) notice, --- 20l. each offence.

— Maker of hard soap, must make use of square or oblong frames, of particular dimensions only, to put the soap into, whether perfect or not perfect, --- notice to be given of all frames before used, --- the frame to be marked and numbered by officer, at trader's expence, --- using any other sort of frame, --- or of different dimensions, --- or without notice, --- or before marked and numbered, --- 20l. each offence.

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SOAP-MAKER,

Of hard soap not to reboil his soap, after once put into frame, without fresh duty, whether perfectly made or not.

Maker of hard soap to be allowed 1lb. in 10, for all waste and damage whatsoever.

Maker prosecuted for making without notice may be summoned by assumed name, and summons left at place of discovery, sufficient.

SOAP must be put into barrels or half barrels, firkins or half firkins, --- penalty 5l. for every offence.

If hard, cake soap, or ball soap, it need not be put into barrel.

Soft, filled in cask less than half firkins, forfeited, and 5l.

And materials for making found in any private place, and all private vessels of which no notice given, forfeited, and the same and the value thereof may be seized, --- and recovered by officer.

And all materials and utensils for making in the custody of maker, or of others to his use, liable for arrears of duty for soap, made by the maker, or in his workhouse, --- and to penalties incurred by him, or persons using the workhouse.

Stale or rotten, if put in, in presence of officer to be remade, to be allowed the duty.

Stale or rotten has no allowance, unless officer has 12 (in country 24 hours) notice before putting it in, --- and any officer pretending to have notice when he had not, --- he, and the maker forfeit 10s. per lb.

Hard, maker to be allowed 1lb. in 10, for all damage whatever.

Used by woollen manufacturer, he is to have $\frac{1}{3}$ duty drawn-back, upon affidavit by the person consuming it, or his workman, in writing. --- If such affidavit is untrue, treble value forfeited, --- for second offence to suffer as for corrupt perjury.

Used by woollen manufacturer, --- or to bleach raw linens in the piece, in order for sale, --- has the duty by this act laid drawn-back, --- like affidavit and like penalties as by former act.

The barrel to contain 256lb. neat, --- and not to be put into cask less than half firkins, containing 32lb. averdupois neat, --- on pain of forfeiture of 5lb. each offence.

May be exported on security, --- duty drawback.

Foreign exported, has no drawback.

Imported in package less than 224lb. openly stowed in the hold, forfeited with package, --- master of ship forfeits 50l.

The master of ship, may stop the wages of the mariner that put the soap on board without the masters privity, in order to reimburse himself the said 50l. penalty.

Unshipped without entry may be seized by excise officer, within the limits of any british port.

Forfeitable by any law, found on rummage on ship board, may be seized with package by excise officer, within limits of british port, --- officer may continue on board.

To be carried coastwise to any port of this kingdom, the cocket, sufferance, or transire must express quantity, quality, and weight --- and by whom made and sold, --- and to whom consigned, --- if shipped without, forfeited with package.

Found in any ship or any carriage, suspected on good ground to be made in private place, or clandestinely imported, or reloaded, may be seized, --- claimant must prove duty paid, or forfeited with package, --- and 5l. per C. on person in whose custody found.

Soap landed before entry and duty paid, --- or reloaded if exported --- ship, carriages, horses, and other cattle used in landing or conveying, forfeited --- and the person from whom the soap is seized, --- forfeits 5l. per C.

Soap unlawfully imported or reloaded after exported, knowingly harboured or concealed, or permitted so to be, --- the person so harbouring, &c. forfeits the soap and package, and 50l. penalty, whether he has property therein or not.

Seized for unlawful importation, --- or for being reloaded, --- if not claimed within 20 days, may, after proclamation made at royal exchange, be condemned, --- no appeal, --- nor certiorari.

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SOAP suspected to be fraudulently concealed in any place, entered or not entered, with intent to defraud the duty, officer may have warrant from two commissioners (or one justice) and may enter by day (or night with constable) every suspected place, and seize the soap and package there found, --- obstructing officer executing any power under this act, --- 100l. penalty.

Soap suspected by officer to be privately making in any place whatever, --- or concealed in any place whatever, --- with intent to defraud duty, officer may have warrant from one commissioner (or one justice,) and may enter all suspected places by day, (or night with constable,) and seize all soap, --- and all materials ready or preparing, and package, --- or lodged or concealed in any place, with package, --- and persons privately making, --- or in whose possession found, --- forfeit 100l. unless they prove the duty paid.

Seized under 23 Geo. II. proof of payment of duty lies on the claimant, and such seizure may be tried summarily, --- and the soap, package, ships, carriages, and horses to be sold under the warrant. --- The penalties not to be mitigated lower than costs, and one-fourth penalty.

SPIRITS of CORN, vide DISTILLER, --- EXPORTATION.

SPIRITS, vide BRANDY, --- DISTILLER.

Made or drawn by any distiller, from any mixture of spirits with any kind of wash, or liquor (except water,) are deemed low wines; and are chargeable with the duty on low wines drawn from foreign materials.

Carried coastwise without a certificate of duty paid, seizable by officer of excise of port or place where brought in.

Imported in cask which shall not contain 60 gallons at the least, shall not be entered or reported for exportation, or exported to foreign ports, --- but all such entries and reports are null and void.

Carried by any person into gaol or house of correction, such person may be apprehended by gaoler, and carried before a justice; who may commit not exceeding 3 months.

Spirits, made in Great-Britain for exportation, not chargeable with any excise duties, nor intitled to any drawback on exportation.

SPIRITUOUS LIQUORS, vide LICENCE, --- RETAILER, --- JUSTICES.

STAGE COACH.

When deemed such so as to be exempted from coach duty.

STAMPS.

For marking hides, to be provided by commissioners of excise. Commissioners may, from time to time, make new stamps for hides.

Forging, or counterfeiting the hide stamps, --- or knowingly selling hides stampd with such forged stamps, --- felony without clergy.

For marking printed callicoes, silks, stuffs, &c. to be provided by the commissioners of excise.

These stamps for callicoes, silks, &c. may be alter'd by the crown.

May be altered by the commissioners for time being, from time to time.

Forging, or counterfeiting these stamps, felony without clergy.

Selling knowingly silks, &c. stamped with forged or counterfeit stamps, --- 100l.

To be provided for stamping paper in the possession of painter, &c. before it is painted or stained.

For marking chocolate to be devised from time to time, by commissioners.

Forging, or counterfeiting chocolate stamp, --- or selling it knowingly with forged or counterfeit stamp, --- 500l. and 12 months imprisonment.

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STAMPS put on chocolate which has not been duly entered, and for which duty not paid, to defraud of duty, --- 500l. by any person, and 12 months imprisonment.

Commissioners to provide stamps for marking cambricks, made in England.

Counterfeiting this stamp, --- or knowingly selling them with counterfeit stamp, --- felony without clergy.

Officer, not delivering up this stamp, when demanded by the commissioners, --- forfeits 200l.

STANDARD MEASURE, vide RETAILER of BEER.

Retailers of beer to sell in sealed measures.

Such measures to be provided in every town by excise officer.

STARCH-MAKER,

For sale or not for sale, not to set up, or make use of any place, for making, drying, or keeping starch, --- or for converting or keeping materials, --- or use any vessel for that purpose, without notice in writing, --- each neglect 50l.

To make entry in writing, (on oath of himself or servant) monthly (in country every 6 weeks) of all made within those times, --- containing the weight and quantity, --- neglect 50l.

To clear off the duty monthly, (every 6 weeks in country) after such entry made, or ought to be made, on pain of double value, --- if removed after neglect, --- double value.

To permit officer, by day (or night with constable) on request to enter any place used or belonging to him, and by gage or otherwise to take account, on penalty of 100l.

To keep just scales and weights, and to assist officer in weighing --- 10l. on default.

If officer charge by gage before it is dried, 4,600 solid inches to be esteemed C. weight of starch made. --- every box to contain 57 inches length by 10 in breadth.

Such boxes (being 57 by 10) to be charged as 131lb. of starch.

Such boxes (to be 57 by 10, and 8 deep) if charged at 131lb. starch.

To use regular square or oblong boxes for boxing and draining green starch, --- using any other, --- 10l. penalty.

To permit officer to take an account of materials, and to charge what is missing since his last survey, at the rate of 25lb. starch for every bushel of materials missed.

Maker obstructing officer executing the powers of this act, --- 20l. penalty.

Removing any starch before account taken, from place where made, without 24 hours notice (in country 48 hours) --- 20l. each offence.

Removing after dried out of the stove, or other drying place, before weighed, and account taken, --- 50l. penalty.

To keep starch surveyed, separate from that not surveyed, 24 hours, (in country 48 hours) unless sooner surveyed, --- penalty 5l.

Concealing starch or materials to defraud the duty, --- 20l.

Materials found in any private workhouse, or other place, --- and all private utensils for making or keeping, --- of which no notice given forfeited, --- and the same, or the value thereof, may be seized and recovered by officer.

Materials and utensils in his custody, &c. liable to arrears of duty for all made in his workhouse --- and to all forfeitures incurred by him, --- or person using his workhouse.

Making hair-powder, if he refuses officer to enter and examine --- or to take samples, paying a reasonable price, he forfeits 20l.

To give 12 hours notice, (in country 24 hours) before beginning to box, --- and to begin within 2 hours after notice, and to box all that is ready for boxing, till the whole is boxed, --- penalty 20l.

STARCH,

Officer may seize starch with package and horses (not the carriage) found in any carriage; if good ground to suspect it was made in private place, --- or unlawfully imported, --- or reloaded after exportation.

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STARCH, the information to be laid within 10 days, before a summary jurisdiction, --- proof of duty paid to lie on claimant, --- the party in whose possession found, --- forfeits 5l. per C.

----- Starch suspected to be privately making in any place, --- or concealed to defraud duty, --- one commissioner, or one justice may grant search warrant --- and officer may enter any place suspected, by day (or night with constable) and seize the starch and package, and the materials ready, --- and the person in whose custody found, forfeits 50l. unless proves duty paid.

----- Any person obstructing officer, so searching or seizing under search warrant, --- 50l.

----- Imported in cask of less than 224lb. forfeited and package, --- and may be seized by excise officer, --- and the master of the ship forfeits 50l.

----- The master may detain the wages of the mariner, who put it on board without his privity, in order to reimburse himself this 50l.

----- Excise officers may rummage ships and seize starch, as custom-house officers may legally do.

----- Carried coastwise. the cocquet, transire, or sufferance must express the quality and quantity, --- the weight and mark of package, --- by whom made and sold, --- and to whom consigned.

----- Found in any ship or carriage, may be seized by officer, if good ground to suspect it made privately, --- or clandestinely imported, --- proof of duty paid to lie on the claimer, --- goods forfeited, and person in whose possession, forfeit 5l. per C.

----- Foreign starch unshipped to be laid on land before entry --- the starch, vessels, boats, horses and carriages forfeited, --- and person in whose custody seized, forfeits 5l. per C.

----- Knowingly harboured after unlawful importation, --- or after relanded, --- the party whether claiming property or not, loses the goods, and 50l. for every C.

----- Such starch so seized, if not claimed within 20 days, to be condemned by proclamation, --- no appeal, --- no certiorari.

----- Suspected by officer to be concealed in any place, entered or unentered, to defraud the duty, --- by warrant of two commissioners (or one justice) officer may search all suspected places by day, (or night with constable) and seize, --- if obstructed so searching, --- 100l. by any person.

----- Seized for non-payment, or non-entry, proof of duty paid, and entry made, lies on claimer.

----- Seized in ship or conveying by land, may be condemned summarily, --- and the goods, horses, &c. to be sold under the warrant.

----- Any person prosecuted for making starch clandestinely, --- a summons left at the place where discovery made, is sufficient by assumed or right name.

----- Exported, to have drawback of duty if made in Great-Britain, but no drawback if it was imported starch.

----- Starch powder imported, to be charged as starch, if it will answer same uses as starch.

STAVING, vide SMUGGLER, --- FOREIGN GOODS, SEIZURE.

STILL.

----- Person keeping a still containing 20 gallons (proof being made thereof, on oath of one witness before a justice) is deemed a distiller liable to duties and survey.

----- Person having in his possession or occupation, any still or stills containing separately or together 10 gallons or upwards (proof being made on oath of one witness, before one commissioner, or one justice) liable to duties and survey.

----- Maker of, or dealer in spirituous liquor, not to have in his possession, or in possession of others for his use, any still or stills, unless such still, if a single one, or if more than one, unless all together do contain at least 100 gallons, --- penalty 100l.

----- Person in whose custody any private still or vessel is discovered (according to the direction of 10, 11, W. III. c. 4. sect. 7) forfeits 200l. for each, though not claimed.

STOP COCKS, vide BREWER, --- DISTILLER.

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STORES,

British spirits shipped as stores, to be spent and consumed in the voyage, to have drawback 24l. 10s. per ton.---upon giving five days notice to commissioners of excise---and mentioning the destination of voyage---tonnage,---and number of mariners---such stores being for ships not of less burthen than 100 ton.

(N. B. By 2 Geo. III. c. 5. sect. 5. all drawbacks, allowance, and bounty are taken away.)

All british spirits shipped for stores, shall (whilst the ship is within the limits of any port in this kingdom) be openly stowed and kept, so that the officers may see and examine the same---Neglect double duty, to be paid by master of the ship after the rate of duties for home consumption.

STRANDED GOODS and SHIPS.

STUFFS printed, painted, &c. vide CALLICO.

SUITS,

In superior courts, for penalty for using melasses, to be commenced within six months after penalty incurred.

Prosecuted before the justices against retailers, for selling with unstamped measures, the prosecution must be within 30 days next after the offence committed.

For lending fixed brewing vessels, to be commenced within six months.

For malt duty, to be brought within five years.

Against persons from whom starch has been seized removing in ships or carriages, must be laid within ten days, if heard before commissioners or justices.

SUMMONS,---fee WITNESSES.

Issued from excise office, and left at the usual place of residence, or with the wife, child, or menial servant of the defendant, sufficient as if served on defendant himself.

Issued from commissioners of excise, or justices of peace, and left at usual place of residence, or with the wife, child, or menial servant, sufficient as if delivered to defendant himself.

Left at the place where clandestine makers of candles are discovered, directed to the person under prosecution, by right or assumed name, is sufficient.

In all cases relating to the excise, a summons left at the house, workhouse, warehouse, shop, cellar, vault, or usual place of residence, directed by defendant's right or assumed name, is good to all intents as if delivered to party personally, and directed by his real name.

Person summoned not attending, forfeits 40s.

Person summoned not attending, forfeits 10l.

To dealers in coffee, tea, &c. from commissioners or justices, to produce their entry books on oath; if disobeyed, trader forfeits 20l.

Without a summons, justices may apprehend offenders retailing spirituous liquors by hawking, and proceed to conviction.

Left at the place where soap or starch is discovered clandestinely making, directed by the right, or assumed, name of the person under prosecution for such offence, is sufficient.

SUPERVISOR, vide OFFICER, OATH, TANNER, SOPE.

To reweigh leather, before removed from any entered place.

SURGEON, vide APOTHECARY.

SWEETS,

Maker for sale, before he begins to make, must give notice of all places used for making or keeping sweets, or made wines,---neglect 20l.

Maker thereof for sale, concealing it from sight of officer to defraud, forfeits at the rate of 40s per barrel.

Maker refusing officer entrance by day (or night with constable) into all places belonging to or used by him, to gage and take account,---forfeits 15l.

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SWEETS maker carrying it out without notice (but at stated times) forfeits 40s. per barrel.

Defined thus, All liquors made by infusion, fermentation or otherwise from foreign fruit, or sugar, or from fruit or sugar mixt with other materials, and commonly made use of for recovering, increasing, or making any kind of wine, or cyder, or liquor called wine, --- And every person who shall at any time sell or make use of any the liquors aforesaid, for any the purposes beforementioned, and in whose custody, 2 gallons of such sweets shall be found, is deemed a maker for sale.

Maker removing sweets from one place to another without a certificate from officer, expressing the quantity, and quality, --- and the names of the persons from, --- and to whom sent, --- forfeits the liquor, and 10s. per gallon.

And Vintner removing the sweets without such certificate, --- forfeits 10s. per gallon.

Wine made from juice of british grapes, made by the owner or occupier of British vineyard, not chargeable with the duty on sweets.

Sold to be drunk in sellers house, persons selling must be licensed by two justices.

Who may retails sweets.

TANNER, vide **LEATHER**,

Who may or who may not exercise the trade.

May not be a cutter or worker of leather, --- penalty of the hide or value.

How to manage the hides in tanning.

Not to raise hides with any mixture, except sufficient for backs, &c.

Giving leather unkind heats in tanning, --- to forfeit 10l. and be pilloried.

Only can buy raw hides or calve skins in the hair, --- forfeiture.

Or other person, shaving any hide or calve skin before it is thoroughly tanned, whereby such hide or skin is impaired, and duty thereby diminished, --- the hide or value forfeited.

Tawer or dresser, vellum or parchment maker, to give notice in writing, of name, place of abode, and of every tan-yard, workhouse, mill, and other place, --- N^o. of pits, and situation, --- N^o. of hides, kind of hides and skins then in the pit or fat, --- neglect 50l. each offence.

Must give notice of places for drying or keeping, --- and of the time when he takes the hides, &c. out of the mill, fat, wooze oil, &c. in order to the drying of them, --- at least two days before taking out, --- or hanging up, --- or disposing to be dried.

To permit officer to take account of all hides, &c. which they shall take out of the wooze, mill, &c. --- refusing officer entrance forfeits 10l.

Within two days after taking out, (and before carrying away from place where usually dried) to make entry on oath, of the N^o. and quantity of such hides, &c.

Not to send away hides, &c. from their yards or other usual drying places before charged, and marked to denote the charge.

Refusing officer entrance into any tan-yard, mill, or place used by tanner, &c. --- or where hides are lodged, --- at all reasonable hours by day, --- owner or occupier forfeits 10l.

Using private place, pits, mill, &c. to defraud, --- or not giving timely notice, of taking out the hides, &c. from the fat, &c. --- or not making due entries, --- or sending away or concealing, --- 20l. each offence, --- and goods or value forfeited.

To keep scales and weights sufficient at their yards and places, --- and to assist in weighing, --- neglect 50l.

Not to remove any hide from places of dressing, drying, or keeping, &c. till after two days notice in writing, of such intended removal, --- penalty 50l.

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Officer must mark hides, &c. immediately after the duty shall be ascertained and entered in book.	9 Q. Ann. {	1	21	140
Tanner to direct on what part officer shall mark the hides.			22	
To pay the duties, within limits, within 14 days after marking, in country six weeks.	9 Q. Ann. {	11	23	140
Tanners not bound to go farther than next market town to pay his duty.			24	
Not keeping just scales, --- not assisting in weighing, --- removing before duty charged, or before marked, --- 50l. each offence, and the hides forfeited.	9 Q. Ann.	11	26	141
Buyer or contractor removing hides, &c. before marked, forfeits, 50l. and hides.	9 Q. Ann.	11	27	141
To make account (if demanded) with officer once in three months of all taken out of the wooze, &c. neglect 50l. if account demanded.			27	
All offences about tanners, to be heard summarily before justices, --- appeal to the sessions.	9 Q. Ann. {	11	36	144
Power of mitigation, not to be less than $\frac{1}{4}$; besides costs and charges.			37	
To keep their hides stampd, separate from those which have been stampd, --- and those last stampd from those before stampd, --- for 24 hours, (in country 48) after stamping: neglect 10l.	5 Geo. I	2	10	252
Moving from any entered place, any hides, after they are stamped, before expiration of 24 hours, (whether within limits or without) unless they are sooner re-weighed by supervisor, --- forfeits 20l. and if additional weight found on re-weighing, duty to be charged for it.	5 Geo. III	43	23	598
Must keep weights and scales at their drying yards, for the supervisor to reweigh the leather, and must bring the hides to the scales, and assist in reweighing, --- and examining the depending stock, --- 50l. each neglect.	5 Geo. III	43	24	598

TAWER, vide LEATHER, — TANNER.

TEA, vide COFFEE, for such things as are common to both.

Adulterated, altered, or fabricated, with any drug whatsoever, or mixt with any ingredient, --- forfeited and 100l.	11 Geo. I.	30	5	303
Dealer, dying, manufacturing, or fabricating any leaves in imitation of tea, — or mixing, staining, or dying such leaves with any materials, — or shall sell or have in his possession such, — forfeits 10l. per lb.	4 Geo. II.	14	11	343
Imported into this kingdom, but from the place of its growth, though it may have been formerly exported from hence, — forfeited.	11 Geo. I.	30	8	304
If not of value of 5s. per lb. may be burnt, and officer to be allowed a reward.	12 Geo. I.	28	3	325
Offered to sale not having permit, — or by persons trading on foot or horseback from town to town, though with permit, --- and the seller likewise, — and the party stopping may prosecute, — and if the party seizing shall desire it, the commissioners may cause 1s. per lb. to be paid to him, upon a certificate from a justice that the offender is committed to prison — and the money so advanced to be replaced out of the produce of the sale.	3 Geo. III	22	2	567
If above 6lb. is found in any ship from foreign parts, hovering within the limits of any port of this kingdom, — or within two leagues of shore, — or discovered so to have been, and not proceeding on her voyage, --- tea forfeited.	9 Geo. II.	35	20	369
Excise officer to attend the public sales, and to take account of the names of the buyers, and the price, --- and to report it on oath, --- the duty of 25 per cent. to be ascertained by this report, --- this officer may inspect the company's books.	9 Geo. II.	35	22	370
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TEA,

- Person declared best bidder at sale, to make deposit of 2l. for each chest within three days --- on neglect forfeits six times value of deposit, --- the tea to be put up again, --- and such person so neglecting incapable to buy at future sales.
- Dealers, and others subject to survey, making entry in any name but their true name, not deemed a legal entry --- and the person acting as visible owner, or managing the business shall be deemed the real owner, and subject to all penalties and duties for, or by reason of, the stock, --- and the stock, goods, utensils found there, shall be liable.
- No drawback on exportation of tea.
- May be exported to Ireland or America without payment of inland duties, --- how to be delivered from the warehouse, --- how the bond to be taken, --- and when such bond is to be delivered up, upon certificate of the tea landed; such certificate to be produced in 6 months if from Ireland, --- in 18 months from America.
- The duties of customs also taken off from tea exported to Ireland, or American Plantations.
- To be exported in same package as imported, and in the entire lot as bought.
- May be exported in same package as imported, and in any chest, &c. as bought at publick sale, though less than one lot.
- The cask to be marked by the searcher in 4 places, as commissioners of customs shall direct, --- if relanded forfeited.
- When delivered out of warehouse for exportation, warehouse keeper to make particular entry of the quantity, --- the name of person for whose use delivered out, --- the day and time when --- and to transmit such entry to custom-house and excise commissioners every 3 months, 100l. and disability for neglect.
- Above the quantity of 6lb. found in custody of dealer in spirituous liquors, makes him a dealer in tea, and liable to survey.
- Above the quantity of 6lb. found in any british ship arriving in Great-Britain from foreign parts, (and not belonging to East-India Company) forfeited, --- whether intended or reported for exportation or not.
- If burnt or destroyed by order of the commissioners of customs or excise, officer making the seizure to be allowed not exceeding 2s. 6d. per lb.
- In what cases may be imported under licence from Treasury.
- A certain quantity may be exported by licence from commissioners of customs to Isle of Man, and shall have the drawback as if exported to Ireland.

TENDER of duty at next market town proved by oath of one witness, --- trader not liable to any penalty for default of payment.

TOBACCO,

- Or stalks exceeding 24lb. or snuff exceeding 10lb. not to be removed by land, from port of importation, to any place in this kingdom, --- unless with a certificate from collector of the port, and oath of importer that duty is paid or secured, (vide post, sect. 5, 461.) --- and by whom, --- and when, --- and in what vessel imported, --- if belonging to purchaser, then on oath of the purchaser, --- attesting the marks, -- the N^o of hogheads purchased, --- or out of which taken, --- and for whom, --- and when purchased.
- If it be tobacco stalks, or snuff, or other manufactured tobacco, then on like certificate and oath, that the duty has been paid for the tobacco, of which made before shipped, or made into snuff.
- Officer requiring fee for said certificate, forfeits 10l.
- Before removed (by land as above) the certificate to be endorsed by proprietor, or his agent, with the names of each package, together with the marks and N^o set on each, --- the exact weight in each, --- the place from, --- and to which, --- and by whom carried, -- (vide post, sect. 4. p. 461.) --- the name of consignor and consignee, --- and make oath and sign the certificate.
- Such certificate to accompany the goods, and to express the N^o of days to be in force.

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79.3.1.49.5.0

There is no such Act as

TOBACCO

INDEX.

ACTS.

TOBACCO,

— The certificate to be delivered to officer of customs, at place of delivery, or in his absence to excise officer, --- who are to examine the goods.

— If such tobacco, snuff, or stalks, exceeding the above weights are so passing by land without certificate, the goods, package, horses and carriages employed are forfeited, --- and may be sued for, by officer of customs or excise, --- and persons employed or removing, to be committed for one month.

— Counterfeiting, erasing, or altering such certificate, --- penalty 50l.

— If such tobacco, snuff, stalks as above, be carried coastwise from port of importation to any other place, and is to be afterwards removed by land, it must have like certificate as before, but to express that it appears by former certificate that duty is paid, --- and to certify the like oath hath been made, --- like forfeitures and penalties, --- carrier to forfeit 10l. and be committed for one month.

— Counterfeiting, erasing, or altering such certificate, --- 100l. penalty.

— The package of tobacco, snuff, or stalks sent by land, to be marked with the respective name TOBACCO, SNUFF, STALKS, in large letters 3 inches long, --- penalty 1s. per lb. to be paid by the owner, --- and goods and package forfeited.

— All such tobacco so seized, &c. to be burnt in presence of custom-house officer, or in his absence, excise officer; --- officer to be rewarded for tobacco or snuff at 6d. per lb. --- damaged tobacco or stalks 1d. per lb.

— Reduced to 3d. per lb. for tobacco and snuff.

— The burning to be certified to the respective commissioners.

— Tobacco, &c. so removed without certificate, may be seized by officer of customs or excise, and proof that such had been removed from port of importation with a proper certificate, and payment of duty to lie on claimer and not on officer.

— If the name of the Inn is indorsed on certificate, it is the same as if carriers name was.

— The name of the importer, or person by whom duty paid, need not be inserted.

— Second purchaser of an entire hoghead, entitled to a like certificate as a first purchaser, and the name of importer or seller may be omitted, provided the seller hath delivered the account as importer was bound to do.

— Vessels, horses and carriages, seized removing tobacco, &c. forfeited for the above causes, to be prosecuted as by 8 Geo. I. ch. 18. sect. 16.

— **TRADERS**, who are by law required to make entries of their warehouses, &c. must make such entry in their real name, --- and the visible owner shall be deemed the real owner, --- and shall be liable to all penalties, --- and the stock found on the place liable.

— Tendering their duty at next market town, saves all penalty for non-payment.

TRANSPORTATION,

— If three or more assemble armed to assist in running goods.

— Two or more passing within 5 miles of sea or navigable river, with horse or cart, having more than 6lb. of tea, or 5 gallons of spirits, and armed with offensive weapons, or disguised.

— Persons forcibly obstructing or wounding officers on board vessels within port.

— More than five passing within 20 miles of coast resisting officer with force.

— If five or more assemble in riotous manner to rescue persons, apprehended for retailing spirituous liquors without licence in the streets, &c.

— Harbours offenders knowingly after proclamation in gazette to surrender.

— On third conviction of retailing spirituous liquors without licence, (repealed 9 Geo. III. ch. 6.)

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I N D E X.

A C T S

TRIAL,

- If officer is assaulted, the offence may be tried in any county as if committed there.
- In trials of seizures, the court to proceed on the merits, without enquiring into the fact, form, or manner of the seizure.
- Offenders against any excise law may be tried summarily in the jurisdiction where found, though the offence committed in other jurisdiction.
- No information in courts at Westminster where the offence is cognizable by justices for hides, skins, vellum or parchment under this act.
- Of offences made felony by excise statutes may be tried in any county.

TUNS, vide DISTILLER, — BREWER.

VELLUM, vide TANNER, — LEATHER.

VERJUICE, to pay the same duty as cyder and perry, if bought, or made, for sale.

VESSELS, vide SHIP, — BOAT.

VESSELS, vide ENTRY, — NOTICE, — UTENSILS, — OFFICER, — BREWER, — DISTILLER.

VESSELS,

- All to be gaged by officer.
- Of brewer, how their contents and gage are to be ascertained.
- For brewing to be notified to officer.
- In what cases fixed brewing vessels not to be lent.
- For distilling to be notified to officer.
- For retailing beer must be stamped.
- Used by chandlers to be notified to officer.
- Used by soap-maker to be notified to officer.
- Used by starch-maker to be notified to officer.
- Used by maltster to be notified to officer.
- Of sweets-maker seizable, if sweets sent out without certificate.
- Of distillers and brandy dealers seizable.
- With rum or spirits of the plantations to be marked, when put into the warehouse, and when exported.

VICTUALLER, vide RETAILER of BEER, — BREWER.

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VINEGAR

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ACTS.

VINEGAR.

- Vinegar beer, or liquor preparing for vinegar, which shall be made of English or Foreign materials, by any person for sale--- to pay duty.
- Any liquor proper to be made into vinegar is deemed such, if found in custody of the maker.
- Maker concealing vinegar from the officer,---forfeits 40s. for each barrel.
- Refusing to admit officer, into every place belonging to or used by him, to take account by day (or night with constable) forfeits 15l.
- Not to carry out vinegar but at stated hours, penalty 40s. per barrel, unless notice is given to officer to take account of the same.
- Not to receive materials to make it,---nor to carry out but at stated hours, --- penalty 50l.
- Must shew to officer all materials received,---before he can mix them with any other materials or liquor brought in before, --- Neglect 20l.
- Making use of private place for making, or keeping vinegar, or liquors preparing for vinegar, without notice,---penalty 50l.
- Making vinegar for pickles, liable to duty.
- But not for such as is used for making white lead only.
- The contents of a barrel of vinegar is 34 gallons; each containing 4 ale quarts.
- Informations against vinegar maker must be laid within three months.

UNIVERSITIES, their jurisdiction saved as to stamping beer vessels.

- Books printed in the universities of Oxford and Cambridge in Latin, Greek, oriental, or northern languages, are allowed a drawback of paper duty.
- Their jurisdiction saved as to licensing taverns.

UTENSIL, vide VESSEL,—BREWER.

UTENSILS

- And vessels for brewing into whose hands soever they come, and by what title soever claimed, liable and subject to all duties in arrear, and owing by any person, for beer or ale brewed in that brewhouse,—and to all penalties incurred by persons so using the said brewhouse,—and debts and penalties may be levied as if the debtor or offender were really the proprietor of the same.
- And vessels for distilling into whose hands, &c. liable as above.

N.B. By a general clause of reference to the above statute, the utensils, &c. are bound in almost every instance by the subsequent excise acts.

- Candles, and materials for making of candles, in the custody of any maker, or of any other for his use, or in trust for him, liable and subject to duty in arrear for candles made by him, or in his workhouse,—and to all penalties incurred by persons so using the said workhouse, as if debtor or offender were the real owner.
- Sope and materials in the custody, &c. liable as above.
- Paper, pastboard, millboard, scaleboard and materials in the custody liable, &c.
- And instruments for painting, &c. silks, calicoes, &c. in the custody liable, &c.
- Starch and materials for making in the custody liable, &c.
- Gold and silver wire, and materials in the custody liable, &c.

WAGES for mariner when may be retained by master.

Of mariners in what cases to be paid by collector of excise.

WAGGONS, vide HORSES.

WAREHOUSE-KEEPER, vide, COFFEE,—RUM,—TEA.

- WARRANT for landing liquors imported, must be signed by officer before landing.
- Of justices or commissioners to levy after conviction, may issue under their hands against goods and chattels, and sale to be made, if not redeemed within 14 days.

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I N D E X.

WARRANT

- To execute a judgment given by three commissioners, may be signed by three other commissioners, whether they set in judgment or not,—or whether commissioners at the time of the judgment.
- Of distress to levy any penalty (by any act now in force, or hereafter to be made) the justices to limit the sale, not exceeding 8, nor less than 4 days, unless the money be paid in the mean time.
- Officer executing such warrant, if required, shall shew it to party distrained, and suffer a copy thereof to be taken.
- Of justice may issue against retailer of spirituous liquors selling without licence, or in improper places, --- without a previous summons.
- For apprehending smuggler on a capias, must be granted by sheriff to such persons, or solicitor of excise shall name.
- Of distress issued against any person by the commissioners or justices, if no distress can be found,---the commissioners or justices respectively within whose jurisdiction the defendant shall at any time be found, may upon production of such warrant and the return thereof, commit him to the next county gaol, till satisfaction be made.

WARRANT SEARCH,

- Officer suspecting private stills or vessels, or materials for distillation in any place, may by warrant of one justice, in day-time in presence of constable, break open the door of such suspected places, and enter and seize.
- Upon oath of suspicion that silks, calicoes, &c. printed, painted, &c. are without stamp, in the possession or custody of any dealer therein, or of others, for the use of persons dealing therein for sale,—the commissioners or major part (or without limits of head office, two justices) may grant warrant authorizing any officer in day-time, and in presence of constable, to search for such, and to open doors, chests, trunks and packages, and to seize, — (Obstructed 20l. by sect. 78.)
- Officer suspecting coffee, tea, chocolate, or cocoa nuts concealed in any place, two commissioners (or if out of limits one justice) may, grant special warrant under hand and seal, empowering such officer by day (or by night with constable) to enter into every such suspected place, and to seize the goods and package.—If obstructed 100l.
- Officer suspecting foreign exciseable liquors to be concealed in any place whatever, two commissioners (or if out of limits one justice) may, if he or they judge it reasonable, grant special warrant under hand and seal, empowering such officer by day (or night with constable) to enter all such suspected places, and to seize and carry away.—If obstructed 100l.
- Officer suspecting starch is privately making, or concealed in any place whatsoever, one commissioner or one justice may if he or they judge it reasonable, grant special warrants to such officer to enter by day (or night with constable) all such suspected places, and to seize and carry away.—If obstructed 50l.
- Officer suspecting soap, candles, or starch concealed in any place, entered or not entered, two commissioners or one justice, may, if he or they think it reasonable, grant special warrant, empowering such officer by day (or night with constable) to enter all such suspected places, and to seize and carry away. — If obstructed, 100l.
- Officer suspecting soap or candles are privately making, or concealed in any place whatsoever, one commissioner or one justice, may grant special warrant if he judge it reasonable, empowering such officer by day (or night with constable) to enter all such suspected places, and to seize and bring away—person in whose custody, forfeits 100l. --- (but no penalty for obstructing.)

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I N D E X.

A C T S.

WARRANT SEARCH,

On oath of any offence committed against the acts to prevent re-
tailing spirituous liquors, the commissioners, or one justice, may
grant warrant to any peace officer, or parish officer, where of-
fence committed; to enter and search the places where that offence
was sworn to be committed; --- and the officer or officers, per-
son or persons, authorized by such warrant, may break open
doors if they be not opened upon demand, and seize, --- and
detain till the offence be heard, --- (no penalty for obstructing.)

On oath that spirituous liquors are kept and disposed of in gaols,
prisons, &c. one justice may grant warrant under his hand and
seal to authorize constable or other peace officer of the parish,
where the place is situated, to enter and seize, --- and the spi-
rituous liquors there found must be staved forthwith --- (no
penalty for obstructing.)

N.B. By sec. 23. all penalties given since the 6 Geo. II. are
to be in force, so that it should seem that the obstructing
may be punished by 9 Geo. II. chap. 23. sect. 9. page
358. --- because that act gives 50l. penalty.

WASH,

None to be received by distillers drawing low wines or spirits
from corn, till all the corn drink is drawn off and distilled, ---
5l. per barrel,

None to be received by distiller for sale or exportation, being
any kind of fermented wash, without 24 hours notice, (in
country 48 hours) of the particular quantity, --- species, --- and
time when, --- on neglect 50l.

Officer missing any quantity which he found at his last gage (not
exceeding 24 hours) to charge as much low wines, as in his
judgment such wash would have produced.

Officer missing melasses wash, to charge $\frac{1}{4}$ as low wines, and as
 $\frac{1}{2}$ spirits.

Officer missing corn drink, to charge $\frac{1}{4}$ as low wines, and as
 $\frac{1}{2}$ spirits.

Officer missing wash from cyder or perry, to charge $\frac{1}{3}$ as low
wines, and $\frac{1}{2}$ of those low wines as spirits.

Delivered by brewer or cyder maker to any distiller, or vinegar
maker, without previous notice to officer, of the quantity, --- the
time when, --- and to whom to be delivered, --- penalty 20s. per
barrel.

WATERMEN and others employed in carrying run goods knowing
them to be run, shall upon conviction before one justice, ---
and goods found upon him, --- forfeit treble value, --- on failure
of distress, to be committed not exceeding three months.

WEIGHTS, vide SCALES.

WINES MADE, vide SWEETS.

WIRE GILT.

Drawer into big wire, to give notice of his name, --- place of
abode, --- and places used for working, --- neglect 20l.

Not to be drawn into big wire but at common bar-house, to be
appointed by the commissioners, --- penalty 20l.

Drawer of big wire, to make entries on oath once a month on
all drawn within the month, --- containing the weight and kind,
--- and how much drawn each week, --- neglect 100l.

And to clear off the duty within six weeks after such entry made,
or ought to be made, --- penalty double duty.

Officer by day (or night with constable) to be permitted, on
request, to enter all places, used for drawing big wire, to take
account of what is drawn, --- and to make report, must leave a
copy thereof.

If charge is taken by weight in big wire at barhouse, $\frac{1}{3}$ to be al-
lowed to the trader for waste in drawing it into small wire.

Drawer to keep weights and scales, and to assist officer, --- neg-
lect 10l.

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WIRE GILT,

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Two necessary to convict of bribery before two justices.	15 Car. II.	11	16	31
Two necessary to obtain relief where malt is damaged by sinking of barge.	12 Q. Ann.	2	14	214
One sufficient where malt is lost or damaged by fire, or by accident to barge on water.	9 Geo. I.	3	35	279
Not attending on summons forfeit 40s.	22 Car. II.	5	11	37
Not attending on summons forfeit 10l.	7,8 W. III.	30	24	64
Parishioners admitted to give evidence, on information for selling exciseable liquors without licence, though penalty goes to the poor of that parish.	26 Geo. II.	31	17	463

WORKHOUSE, vide GAOL.

WORTS,

If missed, or not let fairly down into the tun, and gager cannot find them, officer to charge as much beer as the worts would reasonably make.	1 W. & M.	24	6	40
If the gage is taken from the warm worts, brewer to be allowed one-tenth for wash and waste.	1 W. & M.	24	7	40
Not to be cleansed or removed before whole guile brewed off, unless notice,—penalty 40s. per barrel.	7,8 W. III.	30	21	63
Small worts not to be mixt with any strong beer upon the dray; or in the cellar, or other place of victualler; --- penalty 5l.	7,8 W. III.	30	23	64
Strong worts, or strong beer and ale, mixed with small worts, --- or with small beer, --- or with water, --- (after the gage taken of the strong beer or strong worts) in any vessel, --- or any how, --- by common brewer, victualler or retailer, --- penalty 50l.	2 Geo. III.	14	2	542

WRECK, vide STRANDED GOODS.

WRIT of delivery from the court of exchequer, not to be for any ship or boat, liable to be burnt, or used by any act, unless the officer seizing shall delay to proceed to condemnation for three terms, --- nor then, without good security, in double the appraised value of the ship, to return it upon condemnation.	3 Geo. III.	22	7	568
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